



Economic and Social Council

Distr.: Limited
19 June 2002

Original: English

For action

United Nations Children's Fund

Executive Board

Second regular session 2002

16-20 September 2002

Item 10 of the provisional agenda*

Financial report and statements for the biennium ended 31 December 2001**

Summary

The present document, submitted for review and noting by the Executive Board, contains the financial report on the accounts of UNICEF for the biennium ended 31 December 2001. The document, comprised of the financial report and 12 statements supported by notes and 4 schedules, summarizes the financial results of transactions made in 2000 and 2001. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Chief Executives Board (formally the Administrative Committee on Coordination), the document is prepared to harmonize the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information is included in the notes to the financial statements.

* E/ICEF/2002/11.

** The document was submitted late to the conference services without the explanation required under paragraph 8 of General Assembly resolution 53/208 B, by which the Assembly decided that, if a report is submitted late, the reason should be included in a footnote to the document.



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Abbreviations

AGFUND	Arab Gulf Programme for United Nations Development Organizations
BPRM	Bureau of Population, Refugees and Migration (United States Department of State)
CDC	United States Centers for Disease Control and Prevention
CEB	Chief Executives Board (formerly the Administrative Committee on Coordination)
CIDA	Canadian International Development Agency
FAO	Food and Agriculture Organization of the United Nations
GAVI	Global Alliance for Vaccines and Immunization
HABITAT	United Nations Centre for Human Settlements
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IOM	International Organization for Migration
NGOs	non-governmental organizations
NORAD	Norwegian Agency for International Development
OFDA	Office of Foreign Disaster Relief Assistance (USAID)
OPEC	Organization of Petroleum Exporting Countries
PSD	Private Sector Division (UNICEF)
SIDA	Swedish International Development Authority
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNJSPF	United Nations Joint Staff Pension Fund
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
UNODCCP	United Nations Office for Drug Control and Crime Prevention
UNOIP	United Nations Office of the Iraq Programme
UNOPS	United Nations Office for Project Services
UNRWA	The United Nations Relief and Works Agency for Palestine Refugees in the Near East
USAID	United States Agency for International Development

I. Financial report for the biennium ended 31 December 2001

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of UNICEF, accompanied by 12 statements and supported by 4 schedules. Of these, statements I, II, III and IV are presented in line with the formats agreed upon by the Chief Executives Board (CEB) as a step towards harmonizing the accounts of agencies in the United Nations system. The financial report provides the financial results of UNICEF activities in 2000 and 2001. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the biennium 2000-2001 totalled \$2,349 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in the period 2000-2001. Income comprised \$1,099 million for regular resources, \$816 million for supplementary funds and \$434 million in emergency contributions. The breakdown of UNICEF income by source is: 63 per cent (\$1,500 million) from Governments; 31 per cent (\$723 million) from fund-raising campaigns, sale of greeting cards and individual donations; and 4 per cent (\$84 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities. The amount of \$42 million (2 per cent) was contributed under inter-organizational arrangements.

Expenditures

3. UNICEF expenditures in the biennium 2000-2001 were \$2,335 million. This amount consisted of \$1,023 million for programme cooperation from regular resources, \$746 million for programme cooperation from supplementary funds and \$411 million for emergency relief and rehabilitation. The remaining expenditures of \$155 million were for management and administration.

Donations-in-kind

4. Donations-in-kind valued by donors at \$30 million were delivered by UNICEF to projects during the biennium 2000-2001. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Trust funds

5. Trust funds not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In the biennium 2000-2001, UNICEF received cash of \$612 million for these trust funds. Disbursements and obligations totalled \$582 million.

Cash holdings

6. UNICEF has total cash of \$645 million (which includes the unspent balances from trust funds in the amount of \$198 million). An amount of \$643 million is held in first-class banks, comprising \$620 million in interest-bearing term deposit accounts and \$23 million in current bank accounts. Cash on hand amounts to \$2 million.

Approved programmes

7. During the biennium 2000-2001, the Executive Board approved the amount of \$2,969 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes \$1,732 million in programmes to be funded from UNICEF regular resources and \$806 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 2000-2001. The total also includes \$431 million for projects financed by pledges for emergency relief and rehabilitation.

(Signed) Carol Bellamy
Executive Director
United Nations Children's Fund

II. Financial statements for the year ended 31 December 2001

STATEMENT I

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE BIENNIAL ENDED 31 DECEMBER 2001

(In thousands of United States dollars)

	2000 - 2001	1999 - 2000
	Other resources	
	Supplementary funds	Emergency relief & rehabilitation
	Regular resources ^{a/}	Total
		Total
INCOME		
Voluntary contributions	694,218	1,514,500
Government	(15,431)	(15,431)
Loan Transfer to biennium support budget	678,787	1,499,069
Non-government/private sector	4,993	399,432
Private Sector Division	334,378	334,378
Funds received under inter-organization arrangements	35	42,071
Other income	65,906	65,906
Interest income	41,711	41,711
Miscellaneous income	(16,799)	(16,799)
Currency exchange adjustments		
TOTAL INCOME	1,698,783	2,548,832
EXPENDITURE		
Programme substance	740,140	1,897,375
Programme support	252,678	252,678
Total programme cooperation	1,022,818	2,100,053
Management and administration	154,893	(54,893)
TOTAL EXPENDITURES	1,177,711	2,334,946
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(79,068)	13,886
Write-off/prior periods' adjustments	4,999	13,786
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	(83,999)	100
Reserve balances, 1 January	29,232	28,222
(Decrease) in reserves	(289)	(289)
Fund balances, 1 January	267,653	676,885
RESERVES AND FUND BALANCES, 31 DECEMBER	117,457	756,829

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

a/ Regular resources was previously referred to as general resources.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT II
ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

AS AT 31 DECEMBER 2001

(In thousands of United States dollars)

	2001	1999
ASSETS		
Cash and term deposits	637,087	541,088
Convertible currencies	7,543	17,718
Non-convertible currencies		
Accounts receivable	212,588	202,516
Contributions receivable	(5,000)	(5,000)
Less: Provision for uncollectible contributions receivable	287,588	197,516
Net contributions receivable		
Other	288,086	261,097
Investments	25,708	26,562
Buildings and equipment	12,770	12,675
TOTAL ASSETS	1,179,652	1,056,976
LIABILITIES		
Contributions received in advance	3,459	990
Unliquidated obligations	173,240	192,382
Accounts payable	75,140	33,367
Trust funds	197,631	104,561
Medical insurance plans	24,343	19,328
TOTAL LIABILITIES	473,813	350,648
RESERVES AND FUND BALANCES		
Reserve	2,000	2,000
For procurement services - staff and related costs	131	131
For insurance	26,892	27,891
For capital assets	28,933	29,232
Total reserves	58,956	59,254
Fund balances	183,754	207,653
Regular resources	349,233	282,756
Supplementary funds	143,919	126,298
Emergency relief and rehabilitation	676,906	676,906
Total fund balances	765,819	765,819
TOTAL RESERVES AND FUND BALANCES	824,775	825,067
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	1,179,652	1,056,976

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Elise YAFFE
Controller

(Signed) Carol BELLAMY
Executive Director

STATEMENT III

CASH FLOWS FOR THE BIENNium ENDED 31 DECEMBER 2001
(In thousands of United States dollars)

	2001	1999
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess of income over expenditure	100	138,429
(Increase) in contributions receivable	(10,872)	(46,149)
(Increase) in other accounts receivable	(27,389)	(88,792)
(Increase) decrease in other assets	654	(1,779)
(Increase) decrease in contributions received in advance	2,469	(241)
Increase in accounts payable	46,788	8,642
Increase (decrease) in unliquidated obligations	(19,962)	75,683
Less: Interest income	(65,598)	(56,614)
NET CASH FROM OPERATING ACTIVITIES	(72,110)	28,179
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES		
Increase in balances on trust funds	92,670	55,465
Plus: Interest income	65,598	56,614
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	158,268	112,069
CASH FLOWS FROM OTHER SOURCES:		
(Increase) decrease in land and buildings	(45)	456
Increase (decrease) in reserves/other funds	(289)	271
NET CASH FROM OTHER SOURCES	(334)	727
NET INCREASE IN CASH AND TERM DEPOSITS	85,824	141,975
CASH AND TERM DEPOSITS, 1 JANUARY	588,726	416,751
CASH AND TERM DEPOSITS, 31 DECEMBER	644,550	558,726

STATEMENT IV

STATEMENT OF APPROPRIATIONS FOR THE 2000 - 2001 BIENNIAL AS AT 31 DECEMBER 2001

(In thousands of United States dollars)

	Appropriations			Expenditures		Unspent (overruns)		
	Original	Supplement	Transfers/ adjustments	Revised	Programme support		Management and administration	Total
Programme support								
Country and regional offices	279,117		966	280,023	266,747		266,747	13,276
Headquarters	79,628		306	79,934	79,987		79,987	8,547
Subtotal	358,745		1,272	359,957	337,734		337,734	22,223
Management and administration	186,769		(1,212)	185,557		184,156	184,156	1,401
Total	545,514			545,514	337,734	184,156	521,890	23,624
Recoveries to the budget were as follows:								
Expenditure					337,734	184,156	521,890	
Less: Recovery from parking and assembly activities								
Recovery from supplementary-funded & emergency relief					6,289		6,289	
and rehabilitation-funded projects a/					43,925	8,997	52,922	
Agency commissions from administration of non-procurement								
trust funds and junior professional officers						9,977	9,977	
Government contribution towards local costs b/					646		646	
Transfer from income in respect of income tax reimbursement b/					3,596	11,189	14,785	
Subtotal					55,856	29,363	84,119	
Net: Expenditures (statement I)					287,678	154,893	437,571	

a/ These figures are presented in line with the 2000-2001 Biennial support budget preparation.

The methodology in appropriating the budget for the prior biennium is different and is therefore not comparable with the current biennium.

b/ The adjustment is included first time starting in the biennium 2000 - 2001.

STATEMENT V
ALL FINANCIAL RESOURCES
FOR THE BIENNium ENDED 31 DECEMBER 2001
(In thousands of United States dollars)

	Regular resources	2000 - 2001		Trust funds a/	Total	1998 - 1999
		Supplementary funds	Emergency relief & rehabilitation			
Operating balances	267,652	282,756	126,398	92,511	769,317	578,428
Income/receipts	1,098,703	816,178	433,951	612,833	2,960,865	2,478,409
Funds available	1,366,355	1,098,934	560,349	704,544	3,730,182	3,056,839
Expenditures/disbursements	1,177,711	746,810	411,225	581,951	2,916,897	2,349,830
Write-off/prior periods' adjustments	4,890	3,691	5,265		13,786	18,482
Closing balances	183,754	349,233	143,919	122,593	799,499	769,317

a/ Trust funds were previously referred to as special accounts.

STATEMENT VI
STATUS OF FUNDING FOR APPROVED REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
AS AT 31 DECEMBER 2001

(In thousands of United States dollars)

	Regular resources	Other resources Supplementary funds	Emergency relief and rehabilitation	Total
Unspent balances of programmes as at 1 January 2000	1,579,007	300,553	131,738	2,091,298
Approved at the Executive Board sessions a/				
New programmes	1,681,026			1,681,026
Made between Executive Board sessions b/	50,735	805,662	431,429	1,287,826
Write-off of pledges		(3,691)	(5,205)	(8,896)
Programme cancellations c/	(107,211)	33	(33)	(107,211)
Savings of 2000-2001 budget	(23,624)			(23,624)
Recoveries to the budget	(84,319)			(84,319)
Subtotal	3,095,614	1,182,557	557,929	4,836,100
Expenditures	1,177,711	746,010	411,225	2,334,946
Unspent balances of programmes as at 31 December 2001	1,917,903	436,547	146,704	2,501,154
Fund balance as at 31 December 2001	183,754	349,233	143,919	676,906
Translation adjustment, 1987- 2001		(140)	(775)	(915)
Subtotal	183,754	349,093	143,144	675,991
To be financed from future income	1,734,149	87,454	3,560	1,825,163

a/ E/ICEF/2000/P/L.27 (decisions 2000/10, 2000/12 and 2000/13), E/ICEF/2000/P/L.19 (decision 2000/2), E/ICEF/2001/P/L.72 and P/L.73 (decisions 2001/14 and 2000/15), E/ICEF/2001/P/L.74 (decision 2001/16) and E/ICEF/2001/AB/L.10 (decision 2001/13).

b/ 2000 and 2001 programme budget allotments arising from PSD income, regular resources for unfunded other resources projects.

c/ Regular resources programme cancellation of \$107,211 in 2000 and in 2001 represent unspent balances in the amounts approved by the Executive Board for Emergency Programme Fund recommendations which expired in 1998 and 1999.

STATEMENT VII

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
FOR THE BIENNium ENDED 31 DECEMBER 2001

(United States dollars)

Area and country assistance	Approved programmes unspent balance as at January 2000	New programmes & contributions	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2001
AFRICA					
Angola	22,917,884	20,923,486	43,841,370	27,978,611	15,862,799
Benin	7,831,992	1,830,861	9,670,853	8,497,042	4,183,811
Botswana	4,112,916	18,765	4,131,681	1,997,832	2,133,849
Burkina Faso	12,016,147	23,167,642	35,183,789	12,999,854	22,183,935
Burundi a/	3,823,087	13,158,539	16,981,626	7,505,330	9,476,306
Cameroon	5,291,223	5,932,159	11,223,382	5,951,571	5,271,711
Cape Verde	3,644,968	958,504	4,603,472	1,489,756	2,713,736
Central African Republic	3,450,048	9,019,657	12,469,705	3,892,102	8,577,603
Chad	5,095,181	14,940,473	20,035,654	6,950,532	13,085,122
Cote d'Ivoire	2,083,572	926,008	3,010,580	1,329,397	1,681,183
Congo a/	1,532,747	2,999,393	4,532,140	2,966,156	1,565,984
Democratic Republic of the Congo a/	5,126,548	5,069,744	10,196,292	8,907,832	5,189,260
Egypt	49,743,761	14,321,263	64,065,024	43,526,376	28,538,648
Ecuador	3,596,820	3,115,385	6,712,205	1,469,420	5,242,785
Ethiopia	8,014,139	26,930,682	34,944,821	20,585,006	14,359,815
Gabon	48,457,867	115,687,930	164,145,797	69,301,371	94,844,426
Gambia	2,476,568	3,896,000	6,372,568	1,590,782	3,981,786
Ghana	3,881,558	4,734,098	8,615,656	2,290,245	6,325,413
Guinea	9,602,581	25,759,565	35,362,146	14,188,056	21,174,090
Guinea-Bissau	5,227,886	19,918,016	25,145,902	9,574,084	15,571,818
Kenya	5,081,515	2,851,275	7,932,790	3,487,674	3,645,116
Lesotho	17,710,261	12,941,170	30,651,431	19,463,950	11,197,481
Liberia	2,842,292	7,400,582	10,242,874	1,884,249	8,358,625
Madagascar	4,829,388	7,939,640	12,769,028	1,834,831	4,234,197
Malawi	7,484,821	22,535,237	30,020,058	16,403,902	13,616,156
Mali	9,763,741	38,641,499	48,405,240	17,438,761	30,966,479
Mauritania	14,684,022	10,868,052	25,552,074	15,847,920	9,704,154
Mauritius	6,596,039	1,809,273	8,405,312	4,612,500	3,792,812
Mozambique	1,399,251	1,513,139	2,912,390	1,191,802	1,720,588
Niger	25,470,415	78,509,782	104,066,197	44,339,520	59,726,677

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditure	Approved programmes unspent balance as at 31 December 2001
Namibia	3,206,200	5,300,740	8,514,940	3,561,340	4,953,608
Niger	34,310,901	1,463,656	35,774,557	13,177,917	32,596,640
Nigeria	33,876,467	157,321,666	191,198,133	53,985,426	137,212,707
Rwanda ^{a/}	6,730,227	17,899,899	24,629,926	10,496,060	14,133,866
Sao Tome and Principe	2,028,684	3,088,910	5,117,594	1,284,997	3,832,597
Senegal	4,480,812	19,361,249	23,842,061	8,909,586	14,932,475
Sierra Leone	11,037,275	22,191,857	33,229,132	20,494,141	12,734,191
Somalia	10,257,440	44,679,284	54,937,224	30,540,241	24,388,063
South Africa	5,045,996	8,672,424	13,718,420	6,637,836	7,080,584
Swaziland	1,631,857	5,173,545	6,805,402	1,448,168	5,357,234
Togo	2,416,089	11,261,266	13,677,355	4,491,157	9,176,198
Uganda ^{a/}	26,146,611	38,691,200	64,837,811	33,907,421	31,930,399
United Republic of Tanzania ^{a/}	22,173,534	48,983,389	71,157,323	25,319,497	45,837,826
Zambia	9,801,468	32,743,861	42,545,329	18,809,448	23,735,881
Zimbabwe ^{a/}	17,080,342	2,166,717	19,247,059	9,414,878	9,834,091
Regional ^{a/}	10,255,302	31,654,563	41,909,865	28,694,878	13,215,047
Area total	504,583,123	947,810,365	1,452,393,488	650,280,135	801,753,353
THE AMERICAS AND THE CARIBBEAN					
Argentina	5,267,524	6,839,643	11,297,167	6,181,535	5,115,632
Belize	2,010,740	3,498,499	5,469,239	1,610,692	3,858,537
Bolivia	8,181,491	4,263,184	12,444,675	9,485,169	2,960,506
Brazil	14,825,763	20,539,899	35,365,662	15,178,448	20,187,194
Chile	2,595,932	2,036,673	4,572,605	1,649,871	2,922,934
Colombia	2,991,448	10,923,834	13,915,282	5,768,485	8,154,797
Costa Rica	2,016,637	3,062,634	5,079,271	1,299,206	3,780,065
Cuba	3,632,148	4,583,898	7,986,046	3,170,568	4,814,678
Dominican Republic	2,813,879	9,608,617	12,422,496	6,484,978	5,937,518
Ecuador	4,719,003	1,638,861	6,357,864	3,731,747	2,625,397
El Salvador	3,452,338	9,570,109	13,022,447	6,276,708	6,745,667
Guatemala	3,851,880	12,484,997	16,396,877	8,157,905	8,248,932
Guyana	996,543	3,233,194	4,159,737	1,227,731	2,932,006
Haiti	6,085,014	12,289,652	18,374,666	6,638,580	11,744,086
Honduras	1,623,356	6,616,621	8,239,977	2,264,373	5,983,704
Jamaica	2,257,410	4,599,185	6,816,595	2,828,975	4,787,520
Mexico	3,635,598	6,934,919	10,570,517	4,261,492	6,309,025
Nicaragua ^{a/}	8,497,372	5,289,336	13,786,708	5,411,355	8,375,353
Panama	2,018,329	3,310,705	5,329,034	2,233,692	3,095,342

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
Paraguay	2,750,863	2,848,045	5,598,908	2,836,879	3,562,839
Peru	3,566,345	9,474,586	12,840,931	6,259,963	6,988,968
Uruguay	2,606,095	2,659,857	4,725,952	1,617,502	3,106,499
Venezuela	3,242,793	7,654,725	10,297,518	5,478,938	4,818,080
Regional ^{a/}	11,092,443	5,786,713	16,279,156	11,374,006	5,594,736
Area total	103,660,964	157,796,086	261,657,050	119,724,394	141,932,655
EAST ASIA AND THE PACIFIC					
Cambodia	6,977,564	34,653,576	41,631,140	24,175,950	17,455,190
China	43,373,046	66,647,179	110,020,225	35,910,339	74,109,966
Democratic People's Republic of Korea	3,287,700	9,815,820	13,103,520	8,292,704	4,810,816
East Timor	5,602,754	15,115,565	20,718,319	15,825,491	4,952,828
Indonesia	44,749,455	38,274,882	83,024,337	27,596,671	56,427,666
Lao People's Democratic Republic	8,723,349	11,409,247	20,124,196	8,767,210	11,376,966
Malaysia	1,193,588	1,554,428	2,748,016	1,113,493	1,634,523
Mongolia	2,403,835	6,524,561	9,028,396	3,837,813	5,190,583
Myanmar	11,133,343	43,649,775	54,783,118	17,610,347	37,172,771
Pacific island countries	4,695,319	3,753,253	8,448,572	4,836,711	4,417,961
Papua New Guinea	3,169,128	696,940	3,866,068	2,658,190	1,267,878
Philippines	18,644,666	2,621,416	21,266,082	14,215,868	7,899,214
Thailand	7,534,871	7,414,448	14,949,319	5,025,776	9,922,743
Viet Nam	27,798,920	32,293,685	60,092,605	21,150,594	38,941,831
Area total	189,446,738	274,416,295	463,863,033	190,191,697	273,671,976
SOUTH ASIA					
Afghanistan	31,992,518	66,819,536	98,812,054	51,128,071	47,683,983
Bangladesh	60,149,427	96,137,466	150,286,893	99,534,574	96,752,319
Bhutan	3,714,495	6,625,417	10,339,912	3,949,653	6,396,259
India	563,891,349	81,343,242	245,234,591	159,721,102	88,513,489
Maldives	2,325,725	(307,217)	2,018,508	1,196,191	822,317
Nepal	12,737,136	34,344,394	47,081,530	20,431,811	26,649,719
Pakistan	56,423,688	4,685,971	61,109,651	34,286,792	26,822,949
Sri Lanka	4,637,835	11,274,989	15,912,824	8,474,235	7,437,789
Area total	335,871,365	294,923,798	630,795,163	338,722,339	292,872,824

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditure	Approved programmes unspent balances as at 31 December 2001
MIDDLE EAST AND NORTH AFRICA					
Algeria	1,908,000	7,503,514	9,511,594	2,116,803	7,466,741
Djibouti	3,597,707	(162,691)	3,345,166	1,487,548	1,857,598
Egypt	16,092,671	18,467,280	34,559,951	13,579,659	20,989,391
Iran, Islamic Republic of	10,209,717	3,332,842	13,621,759	5,231,231	8,390,528
Iraq	3,895,369	16,145,699	20,040,978	12,899,583	7,981,475
Jordan	2,707,891	1,636,391	4,344,282	2,434,321	1,913,161
Kuwait	30,142		30,142		30,142
Lebanon	2,811,864	4,832,969	6,844,973	3,877,649	3,771,324
Morocco	3,482,819	9,083,433	12,566,403	3,695,816	8,869,586
Oman	1,845,576	1,994,948	3,440,324	1,320,428	2,119,894
Palestinian children and mothers	3,651,494	7,144,377	10,805,871	5,652,775	5,153,096
Sudan	33,706,471	74,571,949	108,352,420	72,512,208	35,840,132
Syrian Arab Republic	1,922,359	5,867,905	7,790,265	1,974,808	5,815,247
Tunisia	3,271,381	3,773,544	7,044,945	2,162,759	4,942,086
Yemen	7,875,327	31,878,746	39,754,073	18,161,879	29,592,194
Regional	534,614	344,821	879,435	495,485	383,150
Area total	97,664,793	185,244,067	282,908,860	138,873,175	144,839,665
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIc STATES					
Albania	10,594,994	9,274,627	19,831,621	10,025,812	9,806,809
Armenia	4,051,173	486,517	4,537,690	1,773,833	2,763,857
Azerbaijan	5,818,048	846,408	6,664,456	2,873,642	3,690,806
Belarus	1,705		1,705		1,705
Bosnia and Herzegovina	8,543,764	6,818,554	17,362,318	16,719,844	6,642,474
Croatia	1,056,202	194,899	1,253,061	998,364	254,697
Czechia	1,951,299	5,197,808	7,149,110	3,813,167	4,135,143
Georgia	5,367,922	250,248	5,618,170	1,894,851	3,623,319
Kazakhstan a/	16,737,953	29,824,651	46,562,604	39,741,273	6,821,331
Kosovo emergency	5,112,489	(982,415)	4,230,074	1,388,252	2,941,742
Kyrgyzstan a/	1,242	(1,242)			
Latvia	2,694,564	4,654,186	7,348,750	3,101,971	4,238,779
Moldova, Republic of	5,100,357	3,476,852	8,576,409	3,109,681	5,395,888
Romania					

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balance as at January 2000	New programmes & commitments	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2001
Region					
Russian Federation	(12,941)	351,175	248,134	(34,776)	283,810
Tajikistan	8,471,642	338,928	8,812,570	2,891,608	5,921,282
The former Yugoslav Republic of Macedonia	6,306,666	6,371,688	15,708,354	11,429,233	4,279,121
Turkey	10,374,573	7,688,767	17,983,340	11,897,946	6,285,394
Turkmenistan	5,631,975	(1,886,783)	4,634,312	1,898,435	2,737,777
Ukraine	24,913	239	25,152	18,483	14,761
Uzbekistan	8,366,591	3,188,546	11,492,237	3,891,167	8,491,879
Yugoslavia, Federal Rep.	10,286,995	23,633,686	33,920,681	23,492,274	10,428,697
Yugoslavia (former)	(7,713)	30,323	23,110	(1,783)	34,891
Yugoslavia (former) (new area programmes from 1994)	13,105,779	16,996,989	30,102,768	17,627,441	12,475,327
Regional					
Area total	129,484,195	122,162,143	251,646,338	153,812,388	98,594,669
GLOBAL ASSISTANCE					
Inter-country programmes & Emergency Programme Fund b/ Immunization	127,588,973	288,421,448	497,598,418	286,432,427	127,697,591
International Child Development Centre	6,940,549	3,971,874	10,911,623	6,132,278	4,779,333
Special Section on Children Maurice Pate Award	1,484,396	4,941,547	6,425,937	4,913,441	1,512,496
Total global assistance	185,272,544	394,122,124	649,495,668	398,166,621	181,128,247
TOTAL PROGRAMME ASSISTANCE	1,545,784,122	2,296,574,578	3,832,359,606	1,897,575,289	1,074,683,791

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
Management and administration	199,502,749	189,793,512	389,296,261	154,893,337	234,482,934
Programme support	346,010,561	376,375,483	722,386,034	282,677,987	435,708,447
Savings of 2000-2001 budget		(23,623,275)	(23,623,275)		(21,623,275)
Recoveries to the budget		(84,319,091)	(84,319,091)		(84,319,091)
TOTAL BUDGET	545,513,700	488,276,629	1,033,790,329	437,571,314	566,169,815
TOTAL COOPERATION	2,091,297,822	2,744,801,587	4,836,099,329	2,334,946,523	2,591,152,886
a/ Approved programmes unspent balances as at January 2000 have been reclassified between countries, regional and global assistance programmes					
b/ EPP allocation of \$5,525,998 made in 2000 for which replenishment has not been received:					
\$ 59,879 in the United Nations security programme; \$396,372 to Congo; \$699,100 to Democratic People's Republic of Korea;					
\$1,510,920 to the Democratic Republic of the Congo; \$2,150,870 to Sudan; \$262,864 to United Rep. Of Tanzania; \$231,250 to the Central Asian republics and Kazakhstan;					
\$187,930 to Somalia; \$27,608 to Bhutan; and \$814 to Mozambique.					
EPP allocation of \$4,029,110 made in 2001 for which replenishment has not been received:					
\$ 439,274 to Guinea; \$ 585,077 to Afghanistan; \$ 54,161 to Burundi; \$24,261 to Liberia; \$ 143,348 to Angola;					
\$ 90,386 to Kosovo; \$ 268,770 to Cote d'Ivoire; \$ 43,400 to Honduras; \$ 1,793,110 to Sudan and \$ 627,483 to Eritrea.					

STATEMENT VII-1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR REGULAR RESOURCES FOR THE BIENNium ENDED 31 DECEMBER 2001

(United States dollars)

Area and country assistance	Approved programmes unspent balance as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2001
AFRICA					
Angola	15,922,066	2,349,051	18,271,107	11,491,314	6,779,793
Benin	6,705,615	(806,377)	5,899,238	3,817,304	1,893,134
Botswana	3,419,552	(1,362,365)	2,057,187	1,189,510	876,677
Burkina Faso	6,239,421	19,140,000	25,379,421	6,651,105	18,728,316
Burundi	3,376,384	10,019,967	13,396,351	5,281,707	8,114,644
Cameroon	4,590,330	2,502,534	7,092,864	3,935,088	3,157,776
Cape Verde	3,636,053	(935,612)	3,102,441	1,189,785	1,921,656
Central African Republic	2,469,258	8,499,578	10,968,836	3,852,290	7,996,546
Chad	2,727,350	12,594,000	15,321,350	4,214,891	11,016,459
Comoros	2,078,151	684,000	2,762,151	1,313,590	1,448,561
Congo	1,237,737	1,731,001	2,968,738	1,900,394	1,018,344
Cote d'Ivoire	4,511,376	5,249,448	9,760,844	4,951,273	4,809,571
Democratic Republic of the Congo	48,177,329	1,482,053	49,659,382	32,932,798	16,726,584
Equatorial Guinea	3,355,973	2,874,971	6,230,944	1,282,869	4,948,075
Eritrea	2,485,557	7,879,000	10,364,557	3,021,501	7,343,056
Ethiopia	40,835,866	73,126,711	113,962,577	32,727,754	81,234,823
Gabon	2,241,346	3,100,000	5,341,346	1,366,674	3,974,672
Gambia	3,096,245	3,682,733	6,778,978	1,527,849	5,251,129
Ghana	5,149,846	17,165,000	22,314,846	5,926,571	16,388,275
Guinea	3,173,951	14,667,000	17,840,951	5,566,228	12,274,723
Guinea-Bissau	3,321,577	201,612	3,523,189	1,984,534	1,538,655
Kenya	16,294,020	(2,386,222)	13,907,798	8,229,582	5,677,816
Lesotho	2,554,709	5,579,000	8,133,709	1,433,214	6,710,495
Liberia	1,775,054	3,099,795	4,874,849	3,220,106	1,654,743
Madagascar	5,764,907	15,078,023	20,842,930	9,272,803	11,569,727
Malawi	6,623,614	26,379,083	33,002,697	8,161,757	24,841,540
Mali	11,443,052	5,562,558	17,005,610	9,901,566	7,104,044
Mauritania	4,399,945	(37,959)	4,361,986	2,372,842	1,989,144
Mauritius	1,379,963	1,900,000	2,879,963	1,173,796	1,706,167
Mozambique	20,999,400	32,748,955	53,748,355	15,395,752	38,348,603
Namibia	2,274,608	2,584,000	4,858,608	1,476,694	3,381,914
Niger	33,203,762	(999,522)	32,204,240	11,596,545	20,607,695

STATEMENT VII-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Area and country assistance					
Nigeria	32,690,788	140,509,345	173,200,133	41,369,556	131,830,577
Rwanda	3,059,864	14,996,000	18,055,864	5,739,930	12,315,934
San Tome and Principe	2,028,026	3,690,000	5,718,026	1,284,977	3,833,029
Senegal	1,996,724	13,122,768	15,119,492	4,998,499	10,531,083
Sierra Leone	5,004,492	5,326,241	10,330,733	4,791,751	5,538,982
Senegal	3,431,217	15,549,843	18,980,260	9,918,428	9,061,840
South Africa	1,795,526	5,853,792	7,649,318	2,504,759	5,144,560
Swaziland	1,352,388	3,795,000	5,147,388	1,177,491	3,969,897
Togo	2,396,564	8,005,000	11,101,564	2,770,687	8,330,877
Uganda	10,970,238	26,008,000	36,978,238	11,662,399	24,095,839
United Republic of Tanzania	14,233,920	43,001,514	57,235,434	16,478,371	40,757,063
Zambia	4,698,831	21,564,285	26,263,116	7,673,473	18,589,643
Zimbabwe	11,672,500	(1,767,393)	9,905,107	4,758,619	5,146,488
Area total	369,776,945	573,107,231	942,884,176	322,296,947	620,587,229
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,563,769	1,475,496	4,039,265	2,015,893	2,023,372
Belize	1,907,633	3,010,000	4,917,633	1,191,845	3,725,788
Bolivia	2,558,640	840,864	3,399,504	2,455,645	1,243,859
Brazil	5,035,283	6,251,835	11,287,118	2,006,810	8,740,508
Chile	2,529,237	1,900,000	4,429,237	1,944,568	2,804,669
Colombia	1,770,631	3,630,000	5,400,631	2,128,885	3,794,596
Costa Rica	1,971,144	5,646,096	7,617,240	1,236,548	4,119,782
Cuba	2,663,975	3,733,522	6,397,497	1,774,975	4,622,522
Dominican Republic	2,514,047	(318,475)	2,195,572	1,821,255	1,676,143
Ecuador	3,516,472	3,419,000	6,935,472	1,510,681	5,323,559
El Salvador	2,628,103	4,039,157	6,667,260	2,009,699	2,699,360
Guatemala	2,494,101	3,020,001	5,514,102	1,227,876	9,908,581
Guyana	967,175	10,317,977	11,285,152	4,553,913	5,102,411
Haiti	4,024,517	5,336,000	9,360,517	1,384,254	3,776,983
Honduras	1,159,665	3,270,000	4,429,665	1,803,399	5,070,654
Jamaica	2,010,382	4,843,564	6,853,946	2,449,818	5,173,787
Mexico	2,676,988	4,989,000	7,665,988	1,796,960	2,708,139
Nicaragua	2,401,747	2,161,458	4,563,205	1,338,898	3,425,944
Panama	1,957,579	2,982,331	4,939,910	1,527,955	
Paraguay	2,371,468				

STATEMENT VII-1 (continued)

	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2000
Area and country assistance					
Peru	1,340,657	4,625,395	5,974,482	2,317,644	3,856,808
Uruguay	2,011,610	2,009,700	4,101,390	1,485,577	2,617,813
Venezuela	2,706,240	3,097,425	5,803,665	1,621,638	4,382,027
Regional	3,449,366	1,599,550	5,008,916	3,158,325	1,853,591
Area total	60,116,847	84,565,824	144,682,671	46,459,480	98,223,271
EAST ASIA AND THE PACIFIC					
Cambodia	1,749,636	18,694,320	20,373,956	6,911,491	13,462,465
China	39,597,590	68,735,010	108,332,600	30,623,300	68,709,300
Democratic People's Republic of Korea	1,006,139	1,931,743	2,937,882	977,217	1,960,665
East Timor		4,096,143	4,096,143	3,772,392	323,751
Indonesia	34,145,149	25,637,825	59,782,174	11,887,708	47,894,466
Lao People's Democratic Republic	3,855,691	8,468,000	12,323,691	3,972,562	8,351,129
Malaysia	1,193,588	1,554,428	2,748,016	1,113,493	1,634,523
Mongolia	2,801,599	4,985,494	6,587,093	2,159,449	4,427,644
Myanmar	10,216,740	34,110,000	44,326,740	12,733,652	31,593,088
Pacific Island countries	3,719,414	2,732,893	6,452,307	2,845,169	3,607,138
Papua New Guinea	3,042,167	665,230	3,707,397	2,546,340	1,161,057
Philippines	14,696,585	(4,239,793)	10,456,792	5,846,777	4,609,015
Thailand	5,560,857	2,837,037	8,397,894	1,868,943	6,528,951
Viet Nam	20,898,715	20,774,000	40,872,715	9,725,506	31,147,209
Area total	140,903,870	182,491,530	323,395,400	96,985,999	226,409,401
SOUTH ASIA					
Afghanistan	30,521,481	(3,074,122)	27,447,359	17,180,300	10,266,979
Bangladesh	34,178,697	63,113,000	97,291,697	25,000,997	71,890,700
Bhutan	2,334,094	4,390,800	6,724,894	1,718,944	5,005,950
India	109,475,086	(11,706,159)	97,608,927	62,714,870	34,894,057
Maldives	2,325,725	(387,217)	1,938,508	1,196,191	772,317
Nepal	7,896,389	23,516,527	31,322,916	9,519,272	21,803,644
Pakistan	54,407,813	(6,574,582)	47,833,231	23,896,709	23,936,522
Sri Lanka	2,078,287	3,920,000	5,998,287	- 1,539,855	4,458,432
Area total	243,127,572	73,147,447	316,275,019	143,167,218	173,107,801

STATEMENT VII-1 (continued)

Area and country/substance	Approved programmes support balances as at January 2000	New programmes and contributions	Total programmes	Total expenditures	Approved programmes support balances as at 31 December 2000
MIDDLE EAST AND NORTH AFRICA					
Algeria	1,502,064	6,747,000	8,249,064	1,638,468	6,616,536
Djibouti	3,258,532	(477,449)	2,781,083	1,447,703	1,333,380
Egypt	11,332,773	10,779,000	22,111,773	6,532,179	15,579,594
Iran (Islamic Republic of)	10,250,443	869,346	11,119,789	3,640,341	7,461,548
Iraq	1,653,248	7,696,000	9,349,248	4,615,974	4,533,274
Jordan	2,711,579	26,749	2,738,328	1,633,133	1,105,195
Lebanon	2,001,470	3,153,007	5,154,477	1,770,484	3,384,073
Morocco	3,053,172	7,797,633	10,851,105	2,933,360	7,897,745
Oman	1,845,376	1,500,000	3,345,376	1,320,420	2,024,956
Palestinian children and mothers	1,900,350	4,000,000	5,900,350	2,974,289	2,926,061
Saudi Arabia	9,595,398	20,300,979	29,896,377	12,941,434	16,954,943
Syrian Arab Republic	1,916,593	5,770,920	7,687,513	1,866,963	5,820,550
Tunisia	2,751,511	3,438,528	6,189,039	1,562,778	4,626,261
Yemen	6,442,154	19,361,585	25,803,739	6,009,269	19,794,470
Regional	534,614	344,821	879,435	495,485	383,950
Area total	60,877,567	100,000,649	160,878,216	52,641,230	108,236,986

**CENTRAL AND EASTERN EUROPE
AND THE COMMONWEALTH OF INDEPENDENT STATES
AND THE BALTIC STATES**

Albania	1,250,838	3,400,000	4,650,838	1,542,886	3,107,952
Armenia	3,900,174	(666,591)	3,233,583	1,382,740	1,850,843
Azerbaijan	5,139,866	(643,369)	4,496,497	1,604,176	2,892,321
Bosnia and Herzegovina	2,837,902	1,252,376	4,090,278	1,209,493	2,880,785
Croatia	146,909	32,336	179,245	177,741	1,504
Federal Republic of Yugoslavia	200,650	1,309,123	1,509,773	189,359	1,320,414
Georgia	1,596,665	3,300,000	4,896,665	1,469,976	3,426,689
Kazakhstan	4,901,541	(499,530)	4,402,011	1,619,344	2,782,667
Kosovo emergency	5,024,677	900,000	5,924,677	1,507,900	4,416,777
Kyrgyzstan	1,925,712	(1,005,695)	919,017	4,018,732	2,638,753
Republic of Moldova	3,940,641	3,905,000	7,845,641	1,469,950	6,375,691
Romania	7,941,433	(218,424)	7,723,009	1,353,909	6,369,100
Tajikistan	1,404,564	(1,906,376)	(501,812)	2,115,182	3,519,675
The former Yugoslav Republic of Macedonia		1,003,490	1,003,490	1,242,433	1,845,923

STATEMENT VII-1 (continued)

Area and country assistance	Approved programmes unspent balance as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2000
Turkey	1,734,633	4,500,000	6,234,633	1,699,312	4,535,321
Turkmenistan	5,093,525	(1,234,896)	4,258,629	1,489,579	2,769,050
Uzbekistan	8,228,664	(711,603)	8,016,391	3,480,756	5,015,635
Yugoslavia (former)	31,000	31,000	62,000	29,729	1,251
Regional	9,736,660	2,283,713	11,940,373	6,655,121	5,285,252
Area total	64,904,592	16,693,813	81,598,405	30,378,224	50,620,181
GLOBAL ASSISTANCE					
Inter-country programmes	45,392,857	20,427,498	65,820,355	34,245,890	31,474,465
Emergency Programme Fund	40,472,903	2,694,677	51,167,580	9,489,374	41,678,206
Immunization	5,720,000	5,720,000	11,440,000	5,831,978	608,022
International Child Development Centre	18,612	18,612	37,224	18,612	
Maurice Peto Award	25,000	25,000	50,000	25,000	
Total global assistance	93,765,760	28,885,787	122,651,547	49,810,764	73,840,783
TOTAL PROGRAMME ASSISTANCE	1,033,493,553	1,659,380,361	2,692,873,914	740,139,782	1,952,734,132
Management and administration	199,502,749	189,793,512	389,296,261	154,893,327	234,402,934
Program support services	346,010,951	376,575,483	722,586,434	282,677,987	439,908,447
Savings of 2000-2001 budget		(23,633,275)	(23,633,275)		(23,633,275)
Recoveries to the budget		(84,319,891)	(84,319,891)		(84,319,891)
TOTAL BUDGET	545,513,700	498,226,629	1,043,740,329	437,571,314	606,169,015
TOTAL COOPERATION	1,579,007,253	1,516,606,930	3,095,614,183	1,177,711,096	1,917,903,087

STATEMENT VII-2
PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR
SUPPLEMENTARY FUNDS FOR THE BIENNium ENDED 31 DECEMBER 2001

(United States dollars)

Area and country sub-entity	Approved programmes unspent balances		New programmes and expenditures	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
	as at January 2000					
AFRICA						
Angola	3,400,522	5,714,278		9,113,900	4,890,340	5,000,600
Burkina Faso	1,114,709	2,734,238		3,848,947	1,666,726	2,175,300
Burundi	883,364	1,297,172		1,980,536	716,234	1,234,312
Burkina Faso	5,776,796	4,887,642		9,864,368	6,346,746	3,488,619
Burkina Faso	278,071	1,408,088		1,706,879	622,914	1,083,965
Cameroon	700,810	3,425,625		4,126,435	2,816,983	2,113,505
Cape Verde	6,535	1,894,316		1,900,851	306,971	792,800
Central African Republic	998,790	376,795		1,375,585	897,427	564,159
Chad	2,309,308	2,437,720		4,807,028	2,726,535	2,077,503
Comoros	5,421	362,888		368,309	15,887	232,423
Congo	13,340	882,168		895,508	513,139	382,368
Cote d'Ivoire	286,599	686,376		1,004,675	528,868	348,807
Democratic Republic of the Congo	1,376,479	11,212,709		13,191,188	9,134,065	4,057,120
Equatorial Guinea	234,007	240,414		474,421	184,581	288,770
Eritrea	5,411,234	8,189,832		13,601,066	8,014,115	5,586,941
Ethiopia	7,576,309	15,481,634		23,057,943	17,265,672	8,964,541
Gabon	335,222	(4,689)		231,223	224,168	7,114
Gambia	785,313	1,861,207		2,646,520	782,396	1,874,274
Ghana	4,682,735	8,964,565		13,647,300	8,261,488	4,750,815
Guinea	2,803,135	5,176,581		7,979,716	2,440,931	1,763,308
Guinea-Bissau	1,688,663	3,581,635		5,270,298	1,336,598	1,971,231
Kenya	825,219	1,221,902		2,047,121	2,038,338	3,770,316
Lesotho	288,767	4,856,588		5,145,355	462,199	1,608,216
Liberia	2,180,348	3,380,379		5,560,727	5,167,525	1,297,231
Madagascar	1,741,831	12,261,776		14,003,607	3,261,502	1,784,138
Malawi	3,446,127	5,312,661		8,758,788	5,360,804	6,132,349
Mali	3,533,480	1,947,232		5,480,712	5,946,354	2,680,110
Mauritania	2,196,994	13,139		2,210,133	2,240,138	1,894,088
Morocco	15,308	14,004,007		14,019,315	18,096	14,331
Mozambique	4,672,815	3,726,348		8,399,163	7,480,314	13,638,308
Namibia	631,267	2,482,378		3,113,645	2,884,666	1,571,480
Niger	1,897,139	16,818,931		18,716,070	12,615,570	5,382,128
Nigeria	1,778,689	3,030,378		4,809,067	4,785,033	2,899,885
Rwanda	3,303,608	(1,089)		3,302,519	(421)	(421)
Senegal	2,131,000	6,141,261		8,272,261	3,896,282	4,376,979
Sierra Leone	1,182,004	4,578,346		5,760,350	3,982,947	1,266,403
South Africa	1,302,884	11,275,997		12,578,881	4,463,256	8,274,625
South Africa	3,336,478	2,816,402		6,152,880	4,133,278	1,834,604
Swaziland	276,600	1,378,345		1,654,945	378,477	1,276,467

STATEMENT VII-1 (continued)

Area and country assistance	Approved programmes completed between as at January 2000	New programmes and contributions	Total programmes	Total expenditure	Approved programmes completed between as at 31 December 2001
Togo	119,525	2,466,366	2,575,791	1,628,678	946,371
Uganda	16,076,373	12,596,943	28,673,315	21,337,411	7,335,865
United Republic of Tanzania	7,617,519	5,925,226	13,542,745	9,341,519	5,006,897
Zambia	5,825,999	11,827,179	16,892,778	11,814,583	5,037,816
Zimbabwe	4,291,881	4,086,765	8,378,646	4,413,188	4,366,366
Regional	115,399	142,693	258,093	43,983	214,399
Area total	106,274,262	215,666,138	321,940,400	186,767,715	133,234,685
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,783,795	4,854,147	7,637,942	4,165,642	3,472,299
Bolivia	103,167	348,319	451,486	380,792	71,534
Brazil	5,277,199	3,423,339	8,700,538	6,096,211	2,604,326
Canada	9,396,598	14,288,024	23,674,622	12,341,638	11,332,984
Chile	6,698	136,973	143,671	142,768	38,265
Colombia	796,672	4,077,207	4,873,879	3,869,937	2,787,372
Costa Rica	45,893	32,636	78,529	62,688	15,840
Cuba	989,975	972,704	1,962,679	1,403,488	4,491
Dominican Republic	379,302	5,873,985	6,253,287	4,699,883	1,494,404
Ecuador	1,896,863	1,996,026	3,892,889	1,933,236	1,959,653
El Salvador	824,238	1,996,191	2,820,429	1,866,117	964,309
Guatemala	1,387,779	7,381,848	8,769,627	5,988,215	2,799,412
Haiti	19,368	213,183	232,551	(149)	232,796
Honduras	2,289,775	1,771,675	4,061,450	2,875,962	1,798,288
Jamaica	472,881	1,899,631	2,372,512	832,819	791,253
Mexico	247,028	1,288,185	1,535,213	825,576	1,819,637
Nicaragua	969,698	2,891,385	3,861,083	1,811,674	1,238,371
Panama	6,815,625	789,326	7,604,951	3,614,395	3,291,556
Paraguay	66,798	1,149,347	1,216,145	894,794	315,283
Peru	379,295	265,716	645,011	588,524	136,185
Uruguay	2,817,288	3,921,202	6,738,490	3,376,782	2,861,708
Venezuela	54,485	879,877	934,362	133,923	499,437
Regional	16,653	964,693	981,346	461,741	988,285
Area total	38,473,947	3,831,334	42,305,281	24,796,117	2,837,234
EAST ASIA AND THE PACIFIC					
Cameroon	5,267,338	15,378,599	20,645,937	16,345,372	4,300,565
China	2,675,947	5,891,246	8,567,193	5,074,191	4,493,492
Democratic People's Republic of Korea		1,434,695	1,434,695	818,082	616,613
East Timor		2,816,128	2,816,128	195,616	1,620,512

STATEMENT VII-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
Area total	38,234,467	48,216,448	107,450,915	66,138,009	39,317,103
SOUTH ASIA					
Algeria	531,575	2,112,423	2,643,998	1,509,114	1,094,884
Bangladesh	25,042,509	27,281,037	52,323,546	33,769,592	18,573,554
Bhutan	1,300,401	2,235,417	3,535,818	2,230,709	1,305,109
India	40,317,282	51,257,054	100,594,336	63,084,676	37,499,460
Maldives	50,000	50,000	50,000	50,000	50,000
Nepal	4,930,747	10,827,867	15,758,614	10,912,539	4,846,675
Pakistan	2,015,867	11,233,803	13,249,670	10,356,747	2,882,923
Sri Lanka	647,627	3,376,981	3,924,608	2,534,285	1,390,353
Area total	83,896,008	108,364,582	192,160,590	124,447,632	67,715,908
MIDDLE EAST AND NORTH AFRICA					
Algeria	456,876	866,514	1,323,390	472,385	790,205
Djibouti	249,176	92,256	341,432	67,845	273,587
Egypt	4,759,898	7,648,280	12,408,178	7,038,471	5,369,707
Iraq (Islamic Republic of)	39,273	917,364	956,637	645,483	311,154
Iraq	1,781,626	8,610,726	10,392,352	7,424,972	2,967,380
Jordan	441	1,611,203	1,611,644	797,188	814,456
Lebanon	814,583	879,832	1,694,415	1,387,725	307,690
Morocco	428,547	1,385,000	1,713,547	742,456	971,091
Oman	1,753,234	94,948	1,753,548	2,428,338	94,948
Palestinian children and mothers	1,607,965	2,006,897	3,760,131	2,428,338	1,331,793
Sudan	11,357	3,043,085	4,851,890	3,105,086	1,348,964
Syrian Arab Republic	519,790	96,985	108,342	107,045	1,297
Tunisia	1,424,701	338,016	887,866	339,981	317,825
Yemen		12,517,161	13,941,962	3,468,515	10,476,347
Area total	13,447,347	39,668,787	53,016,134	28,142,910	25,073,625

STATEMENT VII-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000		New programmes and cancellations		Total programmes		Total expenditure		Approved programmes unspent balances as at 31 December 2001	
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES										
Albania	1,105,802		5,895,213		5,895,213		6,961,015		2,349,378	4,711,637
Armenia	79,101		1,893,993		1,893,993		1,172,994		396,569	776,425
Azerbaijan	637,668		1,894,887		1,894,887		2,141,865		1,272,872	869,793
Bosnia and Herzegovina	248,679		1,935,739		1,935,739		2,185,618		841,190	1,344,228
Croatia	41,235						41,235		48,266	900
Federal Republic of Yugoslavia	216,102		396,703		396,703		532,895		116,975	468,830
Georgia	336,448		1,816,974		1,816,974		2,153,422		1,533,493	629,929
Kazakhstan	285,425		711,140		711,140		996,565		275,907	711,008
Kyrgyzstan	87,982		423,390		423,390		511,262		272	510,990
Republic of Moldova	799,852		1,991,186		1,991,186		1,898,038		1,633,021	217,017
Romania	1,187,549		3,752,830		3,752,830		4,939,979		1,827,092	3,112,887
Russian Federation			261,673		261,673		361,673		261,673	
Tajikistan			447,342		447,342		447,342		106,723	340,619
The former Yugoslav Republic of Macedonia			187,154		187,154		187,154		54,888	132,266
Turkey	287,942		1,430,228		1,430,228		1,717,190		491,297	1,225,893
Turkmenistan	136,193		231,893		231,893		367,286		210,185	157,131
Uzbekistan	78,837		3,397,609		3,397,609		3,476,466		96,411	3,386,035
Regional	2,539,665		6,099,073		6,099,073		8,729,138		4,406,581	4,321,587
Area total	8,127,710		38,534,137		38,661,847		15,535,560		15,535,560	23,125,987
GLOBAL ASSISTANCE										
Inter-country Programmes	82,266,401		259,947,791		259,947,791		342,153,792		245,842,721	94,311,071
Emergency Programme Fund	846,129		789,000		789,000		1,446,129		795,690	851,679
Immortalization			5,468,381		5,468,381		5,468,381		1,547,231	4,121,100
International Child Development Centre	6,940,549		3,952,462		10,893,011		10,893,011		6,113,698	4,779,353
Special Session on Children	1,484,390		4,941,547		6,425,937		6,425,937		4,913,441	1,512,496
Total global assistance	91,497,469		275,298,181		366,787,250		239,212,151		239,212,151	107,575,699
TOTAL PROGRAMME ASSISTANCE	300,592,839		892,894,138		1,192,686,900		746,010,661		746,010,661	435,546,319

STATEMENT VB-3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR EMERGENCY RELIEF AND REHABILITATION FOR THE BIENNium ENDED 31 DECEMBER 2001

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and classifications	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
AFRICA					
Angola	3,586,366	12,880,857	16,386,563	12,397,857	3,989,306
Benin	11,408		11,408		11,408
Botswana		133,958	133,958	101,898	32,060
Burundi	168,832	1,608,564	1,817,196	1,880,679	16,497
Central African Republic		143,284	143,284	32,385	110,899
Chad	(1,477)	(1,257)	(2,734)	(3,894)	1,168
Congo	281,741	346,224	627,965	502,823	125,342
Cote d'Ivoire	18,573	138,888	157,461	136,891	11,442
Democratic Republic of the Congo	187,953	1,026,591	1,214,544	1,405,510	(741,856)
Eritrea	117,358	10,851,859	10,969,208	9,549,390	1,419,818
Ethiopia	251,612	22,999,795	23,251,407	18,697,945	4,653,462
Guinea	301,275	3,874,435	4,175,710	1,538,945	1,535,490
Guinea-Bissau	591,822	9,975,757	10,567,579	164,145	135,138
Kenya	(1,164)	285,337	1,199,323	8,785,638	1,781,149
Lesotho	873,986	(21,597)	(1,164)	(1,164)	
Liberia	(21,597)	4,152,835	4,130,528	167,280	992,123
Madagascar	7,567	(7,567)		3,869,237	261,291
Mali	9,880	29,886,178	29,815,170	21,381,454	7,913,716
Mozambique	165		165		165
Namibia	7,610	(7,610)	(249,974)	(28,903)	(21,871)
Nigeria	376,785	(626,679)	(249,974)	(28,903)	(21,871)
Rwanda	352,168	97,248	449,408	416,095	33,313
Senegal	4,874,089	12,294,678	17,168,559	11,799,443	5,368,116
Sierra Leone	4,863,339	17,755,794	22,619,133	16,167,403	6,451,530
Somalia		286,357	286,357	287,611	(1,254)
Tanzania	322,884	466,639	779,143	699,387	79,536
United Republic of Tanzania	77,038	152,397	229,435	121,812	108,433
Zambia	816,841	(186,635)	646,416	246,279	428,137
Zimbabwe	16,139,972	31,511,870	41,651,842	28,680,975	13,060,867
Regional					
Area total	28,211,916	159,834,996	187,246,912	139,275,473	47,971,439
THE AMERICAS AND THE CARIBBEAN					
Belize		99,378	99,378	38,145	61,235
Bolivia	45,652		45,652	43,383	2,269
Colombia	422,345	299,591	722,246	570,643	151,583
Cuba		252,916	252,916	56,421	196,495
Ecuador	11,678		11,678	(10,364)	22,842
El Salvador		4,154,918	4,154,918	2,895,582	1,259,336

STATEMENT VII-3 (continued)

Area and country/territory	Approved programmes unspent balances as at January 2000	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2001
Area total	4,866,150	10,168,382	15,034,532	11,439,810	3,971,522
EAST ASIA AND THE PACIFIC					
Cambodia		878,687	878,687	919,687	(46,999)
China	99,510	110,323	209,833	212,748	(2,915)
Democratic People's Republic of Korea	2,281,561	6,449,382	8,730,943	6,297,435	2,333,508
East Timor	5,662,753	9,063,334	14,666,087	11,287,483	2,888,564
Indonesia	2,231,534	4,193,784	6,425,318	3,726,951	2,698,347
Myanmar	32,643	(32,643)	991,991	488,819	103,972
Vietnam		1,513,512	1,513,512	1,364,538	148,966
Area total	10,308,481	22,768,328	33,076,721	25,664,349	7,929,471
SOUTH ASIA					
Afghanistan	939,462	67,781,235	68,720,697	32,388,577	36,332,120
Bangladesh	908,321	(206,571)	681,680	363,985	287,645
India	5,088,981	41,872,547	46,961,528	33,921,556	13,839,772
Pakistan		36,750	36,750	33,346	3,394
Sri Lanka	1,911,121	4,078,688	5,989,809	4,400,125	1,589,684
Area total	8,847,785	113,611,769	122,359,554	71,107,489	51,252,065
MIDDLE EAST AND NORTH AFRICA					
Djibouti		222,592	222,592	171,909	50,682
Iran (Islamic Republic of)		1,584,332	1,584,332	936,497	617,835
Iraq	658,495	(151,117)	507,378	18,557	488,821
Jordan		(1,561)	(6,490)		(6,490)
Kuwait	(4,929)	36,142	36,142	(5,330)	30,142
Lebanon	36,142				161
Palestinian children and mothers	(5,369)	337,480	337,480	300,148	37,332
Sudan	22,433,108	43,224,885	65,657,993	56,465,746	9,192,245
Yemen	8,432		8,432	7,095	1,337
Area total	23,119,879	45,186,611	68,306,490	57,894,435	10,412,085

STATEMENT VII-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 2000	New programmes and contributions	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 2001
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	7,931,154	74,414	8,005,568	7,132,748	872,820
Armenia	(16,102)	(1,785)	(17,887)	(5,484)	(12,403)
Azerbaijan	41,116	(21,030)	20,086	17,394	2,492
Belarus	1,705		1,705		1,705
Bosnia and Herzegovina	6,356,502	5,639,440	11,995,942	8,669,161	3,317,861
Cyprus	868,038	164,523	1,032,561	780,357	252,204
Federal Republic of Yugoslavia	9,870,235	21,938,640	31,808,875	23,185,940	8,622,365
Georgia	58,177	46	58,223	19,748	38,475
Kazakhstan	956	(956)			
Kosovo emergency	16,737,553	28,126,451	44,864,004	39,741,273	5,122,731
Latvia	1,243	(1,243)			
Romania	63,707	(57,564)	6,143		6,213
Russian Federation	(12,541)	(686)	(13,639)	(34,776)	21,337
Tajikistan	532,069	1,797,582	2,329,651	669,183	1,660,768
Turkey	8,355,978	1,679,539	10,035,517	9,247,337	788,180
The former Yugoslav Republic of Macedonia	4,932,112	7,501,439	12,433,551	10,131,912	2,301,639
Turkmenistan	2,257		2,257	(1,399)	3,556
Ukraine	24,913	239	25,152	10,451	14,701
Yugoslavia (former)	(7,713)	(257)	(7,970)	(31,510)	23,540
Regional	750,064	8,794,203	9,434,267	6,565,769	2,868,488
Area total	56,371,493	75,834,193	131,905,686	106,896,304	25,897,482
GLOBAL ASSISTANCE					
Inter-country Programmes	16,115	46,156	66,271	343,046	(287,633)
Total global assistance	16,115	46,156	66,271	343,046	(287,633)
TOTAL PROGRAMME ASSISTANCE	131,737,739	436,190,437	567,928,166	411,229,766	146,703,480

CAPITAL ASSETS FUND: STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 2001

(United States dollars)

	December 2001	2000-2001 Additions	Disposals	31 December 1999
ASSETS	14,402,288			15,817,278
CASH HOLDINGS				
OFFICE BUILDINGS				
Accra, Ghana	945,730			945,730
Algiers, Algeria	96,042			96,042
Asmara, Eritrea	19,796			19,796
Asmara, Eritrea	96,534	96,534		1,175,000
Asmara, Eritrea	1,175,000			1,175,000
Asmara, Eritrea	133,109			645,485
Asmara, Eritrea	645,485			573,418
Asmara, Eritrea	573,418			430,445
Asmara, Eritrea	36,002	36,002		700,000
Asmara, Eritrea	430,445			411,653
Asmara, Eritrea	700,000			31,000
Asmara, Eritrea	411,653			1,812,840
Asmara, Eritrea	31,000			667,092
Asmara, Eritrea	1,812,840			907,296
Asmara, Eritrea	667,092			186,037
Asmara, Eritrea	907,296			583,468
Asmara, Eritrea	186,037			1,658,466
Asmara, Eritrea	583,468			32,143
Asmara, Eritrea	1,658,466			382,348
Asmara, Eritrea	32,143			79,667
Asmara, Eritrea	382,348			1,361
Asmara, Eritrea	79,667			10,500,288
Asmara, Eritrea	1,361			
Asmara, Eritrea	11,402,288	771,943	368,277	
UNICEF HOUSING				
Bujumbura, Burundi	240,000			240,000
Harare, Zimbabwe	212,106			212,106
John, Sudan	21,618			21,618
Kampala, Uganda	250,000			250,000
Lagos, Nigeria	12,878			12,878
Mogadishu, Somalia	210,498			210,498
Windhoek, Namibia	946,300			946,300
Subtotal	24,802,542	771,943	445,346	27,096,935
TOTAL ASSETS	37,096,935			37,096,935
FUND BALANCE				
Balance brought forward	63,462			271,583
Current period income	351,885			351,885
Current period charges	24,802,542			27,096,935
TOTAL FUND BALANCE	37,096,935			37,096,935

STATEMENT IX

LIQUIDITY POSITION AS AT 31 DECEMBER 2001

(In thousands of United States dollars)

	2001	1999
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: a/		
Short-term assets		
Cash holdings b/	446,919	453,765
Contributions receivable for current and prior years	287,588	197,516
Accounts receivable advances and deposits	289,886	261,697
Inventories	25,708	26,363
Total short-term assets	969,301	939,340
Short-term liabilities		
Contributions for following years received in advance	3,459	990
Accounts payable and other unliquidated obligations	249,380	225,669
Medical insurance plan	24,343	19,328
Supplementary fund commitments	276,182	245,987
Emergency fund commitments	349,233	282,756
Total short-term liabilities	769,334	655,141
Change in UNICEF liquidity between 31 December 2000 and 31 December 1999		
Short-term assets	969,301	939,340
Short-term liabilities	769,334	655,141
Decrease in liquidity as at 31 December 2001	(84,232)	284,199
3. Liquidity ratio		
Short-term assets	969,301	939,340
Short-term liabilities	769,334	655,141
Ratio	1.26:1	1.43:1

a/ UNICEF liquidity policy recommends a year-end regular resources convertible cash balance equal to at least 10 per cent of projected regular resources income.

b/ Excludes cash held in trust funds (previously special accounts) of \$ 197,631,000

Notes to the financial statements

Note 1

Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, ensure a "first call for children" and build their capacity to form appropriate policies and deliver services for children and their families.

Note 2

Summary of significant accounting policies

Accounting Convention

2. The financial statements are prepared in accordance with the Financial Regulations and Rules of UNICEF and the United Nations accounting standards.
3. In accordance with the goal of achieving harmonization of the presentation of the accounts by agencies in the United Nations system, the financial statements are presented in line with the formats agreed upon by the CEB.

Financial period

4. In accordance with UNICEF Financial Regulations and Rules, the accounts are maintained on a biennial basis.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rate of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

7. Income consists of regular resources, supplementary funds and funds for emergency relief and rehabilitation. Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from the Private Sector Division (PSD), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.
8. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "contributions received in advance".
9. Contributions income received from National Committees for UNICEF is accounted for on a cash basis, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.
10. The statement of income and expenditures does not include funds received and disbursements made from trust funds. Those transactions that do not require commitments by the Executive Board are maintained as trust funds.
11. All other income received by UNICEF is classified as miscellaneous income and is credited as regular resources.
12. Donations-in-kind are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Expenditure

13. All expenditures of UNICEF are accounted for on an accrual basis, except for those relating to staff entitlements, which are accounted for on the basis of cash disbursements only.
14. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.
15. No provision is made for such staff entitlements as repatriation which will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Cash

16. All funds received are deposited into UNICEF bank accounts, including those under trust funds, and reflected as cash holdings.

Stock

17. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. All costs associated with bringing the goods to the warehouse are considered as part of the average cost. Goods in transit to the warehouse are valued at actual cost.

Non-expendable property

18. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Capital asset reserve

19. By its decision 1990/26 (E/ICEF/1990/13), the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Changes in presentation of 2001 biennium financial statements

20. Where possible, UNICEF has sought to bring information previously disclosed in schedules to the financial statements into the accompanying notes. Where necessary, previous figures have been regrouped for comparative purposes.

Consolidation of PSD accounts

21. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of PSD. Inter-office transactions between UNICEF and PSD are eliminated for consolidation purposes.

PSD accounting convention

22. The PSD accounts are maintained in accordance with the Financial Regulations and Rules of the UNICEF and with the Financial Regulations and Rules of the UNICEF, Special Supplement, Greeting Card Operations.

PSD translation of currencies

23. Gross proceeds are recorded in local currency based on current year deliveries. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December.

PSD allowance for exchange rate fluctuation

24. An allowance of 10 per cent of non-United States dollar-denominated outstanding accounts receivable as at 31 December may be established to cover the fluctuation of exchange rates.

PSD allowance for doubtful accounts receivable

25. An allowance for accounts receivable that are considered doubtful for collection may be established.

PSD inventories

26. The inventory of work in process and finished goods are valued at standard cost, while raw materials are valued at moving average cost. It is PSD policy to write-down unsold cards and dated products at the end of the first sales campaign year and all other products at the end of the second sales campaign year. Products which have been written-down and carried forward are valued at their add-on cost. All publicity and promotion materials produced in the current campaign year but relating to future campaign years are shown at standard cost and included in inventory.

PSD capital assets

27. Capital assets costing \$100,000 or more are capitalized and depreciated over their estimated useful life.

PSD liabilities

28. Liabilities are accrued in the PSD accounts following recognized accounting standards, and appropriate cut-off procedures are followed consistently.

PSD income

29. Income from private sector fund-raising and related expenses are recorded separately in the PSD accounts.

30. Gross proceeds from the sale of cards and products are recorded in foreign currency and accrued on the basis of the provisional sales reports received from the sales partners at year-end. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December. The accrual is adjusted in the following year upon receipt of the final sales report. In case the provisional sales report is not received from sales partner by year-end closure, gross proceeds are accrued based on that sales partner's average sales to delivery ratio of current year's deliveries.

31. Income from private sector fund-raising activities and related expenses are recorded separately in the PSD accounts. The net proceeds raised by National

Committees from private sector fund-raising activities are recorded based on the reports submitted by them at year-end, whereas the net proceeds raised by field offices from private sector fund-raising activities are recorded upon receipt of funds.

Note 3

Transfer to biennium support budget

32. A transfer is made from income to biennium support budget to align with the harmonized budgets of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and UNICEF.

	2001
(In thousands of United States dollars)	
Government contributions towards local costs	646
Income tax reimbursement	14 785
Total	15 431

Note 4

PSD income

33. Net income from PSD for the biennium ended 31 December 2001 was \$324,378,000.

	2000	2001	Total
(In thousands of United States dollars)			
Income:			
Gross proceeds from sales	117 363	100 999	218 362
Private sector fund-raising	159 383	152 649	312 032
Other income	6 110	12 128	18 238
Total income	282 856	265 776	548 632
Total expenditures	119 562	104 692	224 254
Net income	163 294	161 084	324 378

Note 5 Miscellaneous income

	2000-2001	1998-1999
	(In thousands of United States dollars)	
Liquidation of prior year outstanding budgetary obligations	20 638	13 601
Income from sale of surplus and obsolete property	2 672	1 427
Agency commissions from procurement services	1 837	2 572
Gains and losses on foreign exchange transactions	14 047	(555)
Miscellaneous	2 517	7 049
Total	41 711	24 094

Previous figures have been regrouped for comparative purposes.

Note 6 Write-offs

	Regular resources	Other Resources	Emergency relief and rehabilitation	Total 2001-2000	Total 1999-1998
	(In thousands of United States dollars)				
Uncollectible contributions	1 515	3 691	5 205	10 411	15 503
Stock write-offs and adjustments	3 375			3 375	2 979
Total	4 890	3 691	5 205	13 786	18 482

Note 7 Cash and term deposits

	2001	1999
	(In thousands of United States dollars)	
Term deposits	619 922	500 392
Cash — convertible	17 085	40 616
Cash — non-convertible	7 543	17 718
Total cash and term deposits	644 550	558 726

Note 8

Ageing analysis of contributions receivable

Prior to 1999	1999	2000	2001	Total
(In thousands of United States dollars)				
5 350	25 262	22 985	158 991	212 588

Note 9

Provision for uncollectible contributions receivable

34. In line with the recommendation of the external auditors (A/51/5/Add.2, paragraph 35), UNICEF maintains a provision for potentially uncollectible contributions receivable. This provision is set at \$5 million.

Note 10

Other accounts receivable

	2001	1999
(In thousands of United States dollars)		
From NGOs for fund-raising campaigns National Committees for UNICEF	208 732	217 588
Less PSD allowance for exchange rate fluctuation and uncollectible accounts:		
Allowance for doubtful accounts	(3 687)	(3 092)
Allowance for exchange rate fluctuation	(20 919)	(21 024)
From Governments, United Nations agencies and other organizations for trust funds	75 038	12 450
From the United Nations and specialized agencies		5 515
From staff members	17 924	22 585
From banks - accrued interest	4 462	8 226
Advances to suppliers for goods and freight	3 938	7 036
Deferred charges - Central Emergency Revolving Fund (CERF)	1 636	
From Governments - other	899	9 134
Deposits and prepayments	801	533
Miscellaneous	262	2 746
Total	289 086	261 697

Previous figures have been regrouped for comparative purposes.

Note 11**Inventories as at 31 December 2001**

	2001	1999
	(In thousands of United States dollars)	
Programme supplies in warehouse	18 583	21 938
Programme supplies in transit		58
Packing materials in warehouse	167	102
PSD – raw materials	2 404	2 060
PSD – work in progress	230	391
PSD – finished goods	4 324	1 813
Total inventories	25 708	26 362

Note 12**Buildings and equipment**

	As at 31 Dec. 2001	As at 31 Dec. 1999
	(In thousands of United States dollars)	
UNICEF office buildings	11 454	10 950
UNICEF housing	947	1 123
PSD machinery and equipment	319	602
Total	12 720	12 675

Note 13**Contributions received in advance**

	2001	1999
	(In thousands of United States dollars)	
Governments and intergovernmental agencies	3 080	781
Others	379	209
Total	3 459	990

35. Further to contributions received in advance, pledges amounting to \$87,240,000 had already been received for future years.

Note 14 **Unliquidated obligations**

	2001	1999
(In thousands of United States dollars)		
Programme budget accounts	160 552	170 021
Administrative budget accounts	12 688	22 281
Total	173 240	192 302

Note 15 **Accounts payable**

	2001	1999
(In thousands of United States dollars)		
To the United Nations and specialized agencies	4 033	
Central Emergency Revolving Fund (CERF)	12 500	
Supplies, service and freight	52 459	24 522
Miscellaneous	6 148	8 845
Total	75 140	33 367

Note 16 **Insurance reserves**

Reserve for losses of programme supplies and equipment

36. In 1950, the Executive Board authorized the establishment of a reserve for insurance of \$200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. The reserve balance at the end of 1999 was \$104,010. There were no movements in the reserve during 2000-2001.

Reserve for property loss

37. In 1987, UNICEF established a reserve of \$100,000 to self-insure for property losses. The reserve balance at the end of 1999 was \$26,399. There were no movements in the reserve during 2000-2001.

Note 17 **Contingent liability**

38. UNICEF has not specifically accrued for liabilities for after-service health insurance costs or liabilities for other types of end-of-service benefits, which will be owed when staff members leave the organization.

39. In order to gain a better understanding of the financial dimensions of the organization's liabilities for after-service health insurance, a consulting actuary was engaged in 2001 to carry out an actuarial valuation of post-retirement health insurance benefits as at 1 January 2001. On the basis of that study, it has been estimated that UNICEF liability as at 31 December 2001 for after-service health insurance benefits covering all participants, is as follows:

	<i>Present value of future benefits</i>	<i>Accrued liability</i>
	<i>(In thousands of United States dollars)</i>	
Gross liability	363 989	246 078
Offset from retiree	72 142	49 636
	291 847	196 442

40. The present value of future benefits figures shown above are the discounted values of all benefits to be paid in the future to all current retirees and active employees expected to retire in the future. The accrued liabilities represent those portions of the present values of benefits that have accrued from the staff members' dates of entry on duty until the valuation date. Active staff members' benefits are fully accrued when the staff members have reached their dates of full eligibility for benefits.

41. The net contingent liability for staff benefits as at 31 December 2001 is estimated at \$56,479,000, consisting of the following:

	<i>(In thousands of United States dollars)</i>
Accumulated leave	35 839
Repatriation grant	20 655
Total	56 494

42. There is no provision in the accounts for the above amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

Note 18

United Nations Joint Staff Pension Fund

43. UNICEF is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligations of the organization to the UNJSPF consists of its mandated contribution at the rate established by the General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the General Assembly has invoked the provision of Article 26,

following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date.

44. At the time of this report the United Nations General Assembly has not invoked this provision.

Note 19

Non-expendable property

	(In thousands of United States dollars)
Cost of non-expendable property as at 31 December 1999	59 282
Cost of non-expendable property as at 31 December 2001	52 322

45. All non-expendable property is charged against current year expenditure at the time of acquisition.

Note 20

Liquidity

46. UNICEF internal liquidity guidelines recommends a year-end regular resources convertible cash balance equal to at least 10 per cent of projected regular resources income for the following year.

47. The financial plan for 2001 recommended a minimum regular resources convertible cash balance of \$59 million.

48. For the purpose of meeting this internal guideline, the UNICEF cash balances, excluding trust funds, are estimated to be split between regular and other resources as follows:

	Regular resources	Other resources
	(In thousands of United States dollars)	
Convertible cash balance	76 013	363 363
Non-convertible cash balance	7 543	
	83 556	363 363

49. UNICEF met its internal liquidity guideline for 2001.

Schedules to the financial statements

4

Schedule 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNium ENDED 31 DECEMBER 2001

(In thousands of United States dollars)

COUNTRIES	Donor	Regular resources			Supplementary funds			Other resources			TOTAL
		Governments and inter-governmental sources a/	Subtotal	Non-governmental sources a/	Governments and inter-governmental sources a/	Non-governmental sources a/	Subtotal	Governments and inter-governmental sources a/	Non-governmental sources a/		
Algeria	45		45				45				45
Andorra	27		27				27				27
Argentina	5,659		5,659				5,659				5,659
Australia	1,982		1,982				1,982				1,982
Austria	3		3				3				3
Azerbaijan	67		67				67				67
Bahamas	8		8				8				8
Barbados	20		20				20				20
Belarus	5,907		5,907				5,907				5,907
Belgium	76		76				76				76
Belize	33		33				33				33
Bhutan	10		10				10				10
Bolivia	15		15				15				15
Bosnia	9		9				9				9
Brazil	3		3				3				3
Bulgaria	17,680		17,680				17,680				17,680
Burkina Faso	154		154				154				154
Burundi	2,426		2,426				2,426				2,426
Cameroon	903		903				903				903
Canada	8		8				8				8
Chad	53		53				53				53
Chile	75		75				75				75
China	4		4				4				4
Cote d'Ivoire	126		126				126				126
Cyprus	61		61				61				61
Czech Republic	45,008		45,008				45,008				45,008
Democratic People's Republic of Korea	22		22				22				22
Denmark	86		86				86				86
Dominican Republic	51		51				51				51
Ecuador	73		73				73				73
Egypt	2		2				2				2
El Salvador	21,638		21,638				21,638				21,638
Equatorial Guinea	13,414		13,414				13,414				13,414
Ethiopia	5		5				5				5
European Commission Humanitarian Office	1		1				1				1
European Economic Community	8,076		8,076				8,076				8,076
Finland	15		15				15				15
France	495		495				495				495
Gabon	3		3				3				3
Gambia	51		51				51				51
Georgia	24		24				24				24
Germany	38,711		38,711				38,711				38,711
Ghana	76		76				76				76
Greece	46		46				46				46
Guinea	30		30				30				30
Guinea-Bissau	1,388		1,388				1,388				1,388
Honduras	24		24				24				24
Hong Kong (China)	2,901		2,901				2,901				2,901
Hungary	2,901		2,901				2,901				2,901

Schedule 1 (continued)

Donor	Regular resources				Supplementary funds				Other resources				TOTAL
	Government and inter-governmental resources a/		Non-governmental sources a/		Government and inter-governmental resources a/		Non-governmental sources a/		Government and inter-governmental resources a/		Non-governmental sources a/		
	Subtotal		Subtotal		Subtotal		Subtotal		Subtotal		Subtotal		
Iceland	220		220				366		366		2		220
India	1,699		1,699				376		376				1,967
Indonesia	75		75										75
Iran, Islamic Republic of	154		154										154
Ireland	5,810		5,810				1,630		1,195		5,360		14,405
Israel	120		120				60		60		4		184
Italy	21,145		21,145				12,477		3,466		19,668		63,493
Jamaica	62		62										62
Japan	51,192		51,192				102,676		9,689		15,668		197,894
Jordan	42		42										42
Kuwait	400		400										400
Lao People's Democratic Republic	10		10										10
Latvia	5		5										5
Lebanon	8		8				405		199				604
Liechtenstein	843		843				114		551		131		1,591
Luxembourg	6		6				202		17		1,102		1,597
Madagascar	1		1										1
Malawi	168		168										168
Malaysia	15		15										15
Maldives	3		3										3
Mali	22		22										22
Mexico	405		405				81		13				35
Moldova, Republic of	30		30										30
Morocco	21		21										21
Mozambique	148		148						43				191
Myanmar	3		3										3
Nicaragua	13		13										13
Netherlands	54,498		54,498				29,035		9,123		36,125		135,276
New Zealand	1,887		1,887				964		52		1,609		3,974
Nicaragua	22		22										22
Nigeria	67,185		67,185				31,674		38		19,331		118,449
Norway	110		110				92				5		207
Oman	194		194						16				194
Other, regular resources	58		58				1,866						1,924
Pakistan	5		5						16				21
Papua New Guinea	10		10						48				58
Peru	137		137						934		15		1,071
Philippines	117		117										117
Poland	400		400				20		183		938		2,179
Portugal	2,800		2,800				100		674		635		4,209
Republic of Korea	20		20										20
Romania	1,000		1,000										1,000
Russian Federation	2		2										2
Saint Vincent and the Grenadines	1		1										1
Samoa	2,000		2,000						45		20		2,065
San Marino													
Saudi Arabia													
Senegal													
Sierra Leone													

Schedule 1 (continued)

Donor	Regular resources		Supplementary funds		Emergency relief and rehabilitation		TOTAL
	Governments and inter-governmental agencies	Non-governmental sources a/	Subtotal	Governments and inter-governmental agencies	Non-governmental sources a/	Subtotal	
Singapore	100		100			107	307
Slovenia	14		14		17	307	338
South Africa	82		82		42	774	898
Spain	3,101		3,101	140	12,035	9,030	24,296
Sri Lanka	33		33	16	32		66
Sri Lanka				346			346
Sweden	1		1				1
Sweden	60,903		60,904	28,670	1,394	26,473	118,669
Switzerland	19,854		19,854	1,728	6,460	3,423	33,177
Syrian Arab Republic	24		24	10			34
Thailand	262		262	31	3,291		3,586
The former Yugoslav Republic of Macedonia	8		8			2	12
Togo	4		4			4	8
Trinidad and Tobago	6		6				6
Tunisia	80		80				80
Turkey	240		240	5	132	137	562
Uganda	2		2	25	25	185	27
Ukraine							25
United Arab Emirates	200		200				200
United Kingdom of Great Britain and Northern Ireland	51,304		51,304	66,477	16,547	48,184	146,798
United States of America	219,339		219,339	185,181	54,758	59,655	536,646
Uruguay							
Venezuela	47		47				47
Viet Nam	27		27				27
Virgin Islands (United Kingdom)	2		2				2
World Bank							
Yemen	35		35				35
Miscellaneous	(3)		(3)	(5)	(10)	(15)	(18)
Subtotal, countries	693,310	1	693,311	531,297	195,494	273,429	1,406,343
INTERGOVERNMENTAL AGENCIES							
Agence de Coopération Culturelle et Technique							
Afraid				49		49	49
Council of Europe							
European Commission Humanitarian Office				4,683		137	100
European Economic Community				6,024		21,801	36,684
OPEC Fund				225		1	6,025
Organization for African Unity						200	425
Organization for Security				75		99	75
Subtotal, intergovernmental agencies				11,056		22,338	33,394
Income adjustments to prior periods	909		909	537		(733)	714
Refund of contributions	(1)		(1)	(3,127)		(4,456)	(7,584)
TOTAL GOVERNMENTS AND INTERGOVERNMENTAL	694,218	1	694,219	539,763	195,494	390,579	1,432,897

Schedule 1 (continued)

Donor	Regular resources		Supplementary funds		Other resources		TOTAL
	Governments and inter-governmental sources a/	Non-governmental sources a/	Subtotal	Governments and inter-governmental sources a/	Non-governmental sources a/	Subtotal	
NON-GOVERNMENTAL ORGANIZATIONS							
Australia	9						9
Barbados	1						1
Bolivia	1						1
Canada	20						20
Cayman Islands				5,746			5,746
Global Alliance for Vaccines and Immunization				5,668			5,668
Germany				12		173	185
Italy				79			79
Japan	3,597		3,597	1,000			4,597
Malaysia	1						1
Monaco				166			166
NetAID Foundation				152			152
Netherlands				100			100
Norway	1						1
Others, regular resources	2						2
Oman							
Republic of Korea					250		250
Royal International					4		4
Saudi Arabia							
Switzerland				18,606			18,606
United Nations staff - emergencies	423		423				423
United Kingdom of Great Britain and Northern Ireland					24		24
United States of America	1			44,653		1,168	45,622
Miscellaneous				185		(185)	
Subtotal, NGOs	3,966	3,966		76,366	1,442	1,442	81,774
Income adjustments in prior periods							
Refund of contributions	985		985	(1,040)		(513)	(65)
TOTAL, GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL	694,318	4,952	699,170	539,763	290,579	414,476	1,914,812

Schedule 1 (continued)

Donor	Regular resources		Supplementary funds		Emergency relief and rehabilitation		TOTAL
	Government and inter-governmental agencies	Non-governmental sources a/	Subtotal	Government and inter-governmental agencies	Non-governmental sources a/	Subtotal	
INTER-ORGANIZATIONAL ARRANGEMENTS							
ILO			596	596		300	596
UNAIDS			7,539	7,539		40	7,539
McAid Foundation							40
Sweden			97	97			97
United Nations agencies			1,172	1,172		17,000	1,172
United Nations Dept. Peace-keeping			4,633	4,633			21,623
United Nations, Secretariat			41	41			41
UNESCO						2,725	2,725
UNOCHA						473	473
UNDP			558	558		261	819
UNHCR			372	372			372
United Nations Human Rights Field Office			182	182			182
UNODCCP						34	34
United Nations Mission in Eritrea			300	300			300
UNOPS			375	375			375
United Nations Office of the Iraq Prog.			400	400			400
UNTPA						1,000	1,000
United States of America			769	769			1,769
World Bank			29	29			29
WFP			3,221	3,221			3,221
WHO							
Subtotal, inter-organizational arrangements			20,274	20,274	21,823	21,823	42,097
Income adjustments in prior periods	33	33	(28)	(28)	(5)	(5)	(24)
Refund of contributions			(26)	(26)			(26)
TOTAL, INTER-ORGANIZATIONAL ARRANGEMENTS	33	33	20,220	20,220	21,818	21,818	42,071
GRAND TOTAL	694,218	4,985	579,763	579,763	298,579	436,294	1,996,083
SUMMARY							
	Regular income		Supplementary funds		Emergency Relief and		Total
Governments		694,218		518,795		268,545	1,481,559
Inter-governmental agencies				16,583		22,034	32,997
National Councils		303		195,847		192,301	317,651
NGOs		4,649		75,569		1,291	81,409
Inter-organizational arrangements		33		20,320		21,823	42,071
GRAND TOTAL		699,203		829,506		436,294	1,996,083

a/ Non-Governmental Sources refer to NGOs, National Councils, individuals, corporations and others.

CONTRIBUTIONS RECEIVABLE FOR REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION

AS AT 31 DECEMBER 2001

(In thousands of United States dollars)

	Regular resources			Supplementary funds			Other resources			Total
	Governments and inter-governmental sources a/		Subtotal	Governments and inter-governmental sources a/		Subtotal	Governments and inter-governmental sources a/		Subtotal	
GOVERNMENTS										
Andorra	14		14							14
Australia	(137)		(137)							1,339
Austria	515		515	1,457		1,457	15		15	530
Bahrain	2		2							2
Bangladesh	35		35							35
Belgium	1,837		1,837	1,442		1,442	2,189		2,189	4,868
Bhutan	12		12							12
Bolivia	1		1							1
Burkina Faso	1		1							1
Burundi	(43)		(43)	2,845		2,845	33		33	2,835
Canada	(43)		(43)	58,743		58,743				58,743
CDC	121		121				(157)		(157)	121
China				253		253	64		64	317
CTDA/Int'l Humanitarian Assistance	73		73	23		23	1,894		1,894	1,917
CTDA/ Fund Aid Centre										111
Democratic People's Republic of Korea										3
Denmark										499
Egypt	111		111							1,081
Finland	3		3	349		349				3
France	190		190	1,881		1,881				1,881
Germany	8		8							15
Ghana	15		15	(34)		(34)	(1,113)		(1,113)	(24)
Ireland				226		226				1,226
Italy	2,113		2,113							60
Japan	60		60	18,992		18,992				12,496
Latvia	4		4				1,584		1,584	4
Libyan Arab Jamahiriya	(195)		(195)							(195)
Lithuania							18		18	18
Luxembourg							352		352	352
Madagascar	3		3							3
Mali	3		3							3
Morocco	3		3							3
Namibia										3
Netherlands				1,793		1,793	283		283	1,996
New Zealand				1		1				1
Norway				2,999		2,999	224		224	3,183
Norway - NORAD				4		4				4
Oman	55		55							55
Pakistan	44		44							44
Peru	40		40							40
Philippines	93		93							93
Poland										70
Portugal	60		60							60
Saudi Arabia	1,000		1,000							1,000

SCHEDULE 2 (Continued)

Donor	Regular resources				Other resources				Total
	Governments and inter-governmental sources ^{a/}		Non-governmental sources ^{a/}		Governments and inter-governmental sources ^{a/}		Non-governmental sources ^{a/}		
	Subtotal	Governmental	Non-governmental	Subtotal	Subtotal	Governmental	Non-governmental		
Senegal	4			30					4
Sierra Leone	(3)								(3)
Switzerland					400		19		419
Sweden - SIDA					1,407		282		1,689
Switzerland							686		686
Total	4	30	4	30	13,843	3,132	5,185	16,975	16,975
United Kingdom of Great Britain and Northern Ireland					13,843				13,843
United States					1,282				1,282
United States Department of State					500				500
United States/EPTM					900				900
USAID/OFDA					106				106
USAID/Washington					43,819				43,819
Venezuela	47			47					47
Yemen	27			27					27
Subtotal, Governments	5,200	5,200	5,200	5,200	134,951	39,634	39,634	179,585	179,585
INTERGOVERNMENTAL AGENCIES									
Agencia					800				800
European Commission Humanitarian Office					764				764
European Economic Community					4,571				4,571
Inter-American Development Bank					165				165
OPEC Fund					100				100
Organization for African Unity									
Subtotal, intergovernmental agencies	6,340	6,340	6,340	6,340	11,183	11,183	11,183	17,443	17,443
NATIONAL COMMITTEES FOR UNICEF									
Canadian UNICEF Committee									
Comité Français pour l'UNICEF					1,914				1,914
Danish Committee for UNICEF					9				9
Finnish Committee for UNICEF					4				4
German Committee for UNICEF					38				38
Japan Committee for UNICEF					9				9
Luxembourg Committee for UNICEF					(175)				(175)
Netherlands Committee for UNICEF					127				127
Spanish Committee for UNICEF					(180)				(180)
Swedish Committee for UNICEF					(17)				(17)
Swiss Committee for UNICEF					(22)				(22)
United Nations Committee for UNICEF					44				44
Subtotal, National Committees	1,751	1,751	1,751	1,751	8,079	8,079	8,079	9,837	9,837

SCHEDULE 2 (Continued)

E/ICEF/2002/AB/L.2

Donor	Regular resources			Supplementary funds			Emergency relief and rehabilitation			Total
	Governments and inter-governmental agencies	Non-governmental sources a/	Subtotal	Governments and inter-governmental agencies	Non-governmental sources a/	Subtotal	Governments and inter-governmental agencies	Non-governmental sources a/	Subtotal	
NON-GOVERNMENTAL ORGANIZATIONS										
UNICEF-Argentina					(33)	(33)				(33)
UNICEF-Brazil					1,456	1,456				1,456
UNICEF-Chile					57	57				57
UNICEF-China					6	6				6
UNICEF-Colombia					124	124				124
UNICEF-Ecuador	(9)		(9)		(55)	(55)				(55)
UNICEF-Ethiopia					6	6				6
UNICEF-Indonesia					(1)	(1)				(1)
UNICEF-Iran (Islamic Rep.)					(76)	(76)				(76)
UNICEF-Lebanon					2	2				2
UNICEF-Madagascar					4	4				4
UNICEF-Malaysia					(6)	(6)				(6)
UNICEF-Mauritius					(11)	(11)				(11)
UNICEF-Mexico					8	8				8
UNICEF-Morocco					13	13				13
UNICEF-Namibia					(192)	(192)				(192)
UNICEF-Nigeria					9	9				9
UNICEF-Oman					31	31				31
UNICEF-Pakistan					2	2				2
UNICEF-Peru					1	1				1
UNICEF-Philippines					(6)	(6)				(6)
UNICEF-Senegal					(274)	(274)				(274)
UNICEF-Singapore					386	386				386
UNICEF-Somalia					63	63				63
UNICEF-Switzerland					(2)	(2)				(2)
UNICEF-Syrian Arab Republic										
UNICEF-Thailand										
UNICEF-Turkey										
UNICEF-Uruguay										
UNICEF-Venezuela										
UNICEF-Zambia										
UNICEF-Zimbabwe										
Australia, others	(8)		(8)							
Bhutan, others	338		338							338
Green, others					1	1				1
International Development Research Centre					109	109				109
Lions Club					7	7				7
Raedda Barnes (Save the Children)					6	6				6
Rotary International					7,961	7,961				7,961
Switzerland, others					210	210				210
Tessako Karoyungu (Goodwill Ambassador)					29	29				29
United Kingdom, others					1	1				1
United States, others	3		3							3
Subtotal, NGOs	324		324		9,836	9,836		(861)	(861)	9,299

SCHEDULE 2 (Continued)

Donor	Regular resources		Supplementary funds		Other resources		Total
	Governments and inter-governmental sources a/	Subtotal	Governments and inter-governmental sources a/	Non-governmental sources a/	Governments and inter-governmental sources a/	Non-governmental sources a/	
INTER-ORGANIZATIONAL ARRANGEMENTS							
HABITAT	30	30	156	156			30
IFAD			9	9			156
United Nations agencies			183	183			9
United Nations Secretariat	(69)	(69)	10	10			114
UNAIDS			325	325			10
UNCDF, New York			88	88			325
UNODCCP							88
UNHCR	4	4				60	60
United Nations, Safety And Security	1	1	11	11	20	20	4
UNRWA							1
WHO							31
Subtotal, inter-organizational arrangements	(34)	(34)		782	80	80	828
ADJUSTMENTS							
Revaluation for current & prior years - Govt.		14	(7,886)	(7,886)			(3,998)
Revaluation for current & prior years - Non-govt.		2	(578)	(578)			(666)
Subtotal contribution adjustments		16	(3,130)	(3,130)			(4,664)
GRAND TOTAL	5,280	297	141,291	12,349	58,737	7,296	212,588
SUMMARY							
Governments	5,280		134,951		39,634		179,865
Intergovernmental Agencies			6,348		11,183		17,443
National Committees		7	1,751		8,079		9,837
NGOs		324	9,836		(841)		9,299
Inter-organizational arrangements		(34)	782		80		828
Contribution adjustment		16	(3,130)		(1,578)		(4,684)
GRAND TOTAL		5,280	156,538		56,465		212,588

a/ Non-governmental sources refer to NGOs, National Committees, individuals, corporations and others.

SCHEDULE 3

PROCUREMENT SERVICES AND OTHER SERVICES

FOR THE BIENNium ENDED 31 DECEMBER 2001

(In thousands of United States dollars)

Customers	Balances as at 31 December 1999	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 2001
Governments					
Albania	18	127	146	88	57
Algeria	2	803	805	485	320
Argentina	92	(40)	52	90	(38)
Armenia	62	308	370	281	89
Australia	31	615	645	645	133
Austria	285	131	416	283	124
Azerbaijan		242	242	118	113
Bangladesh	30,104	9,912	40,017	28,711	11,305
Belgium	274	133	407	379	28
Belize	21	(4)	17	14	3
Benin	2,185	699	2,884	2,151	733
Bhutan	122	(21)	101	101	16
Bolivia	97	(31)	66	50	14
Botswana	16	(2)	14	8	0
Brazil	88	(81)	7	1,540	(151)
Bulgaria	479	1,061	1,540	697	236
Burkina Faso	535	11	546	612	128
Cambodia	557	291	849	811	(44)
Canada	642	297	938	90	(198)
Cape Verde	2	44	46	647	38
Chad	205	245	449	83	(20)
Colombia	120	1	120	734	1,170
Congo	(20)	1,852	(20)	143	(93)
Cote d'Ivoire	53	51	1,904	2,448	2,519
Democratic People's Rep. of Korea		3,902	4,967	23	105
Denmark	1,064	23	255	255	22
Dominican Republic		425	425	320	414
Ecuador		(7)	114	92	30
Egypt	121	942	942	528	(138)
Equatorial Guinea		(46)	162	131	773
Eritrea	207	(46)	162	176	425
Ethiopia	(62)	101	38	693	
Fiji	531	935	1,466	1,049	
Finland	324	1,150	1,474		
France					

SCHEDULE 3 (continued)

Customers	Balances as at 31 December 1999	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 2001
Gabon	77	(3)	73	61	12
Gambia	5	514	519	270	249
Georgia		115	115		115
Germany	800	1,998	2,798	2,858	(60)
Ghana	141	17,945	18,086	5,311	12,775
Guinea	68	744	812	485	326
Guyana	5	(2)	2	2	
Honduras		20	20	20	
India	29,119	55,489	84,608	62,022	22,586
Iraq	1	0	1		1
Ireland	12	0	12		12
Italy	(163)	874	711	1,077	(367)
Jamaica		18	18	18	
Japan	1,533	21,126	22,659	22,801	(142)
Kazakhstan	329	3,426	3,755	2,098	1,657
Kenya	102	22,911	23,013	4,448	18,565
Kyrgyzstan		471	471	305	166
Lao People's Dem. Rep.		1,159	1,159	348	810
Lebanon	495	2,261	2,755	2,369	386
Lesotho	69	(5)	64	46	18
Liberia		68	68	3	65
Libyan Arab Jamahiriya	761	(200)	561	428	132
Madagascar	212	3,702	3,914	922	2,992
Malawi	62	10,366	10,429	1,809	8,619
Maldives		29	29	27	2
Mali	993	1,602	2,596	1,901	695
Maritania	154	276	430	506	(76)
Micronesia	3	22	24	21	3
Morocco	2,295	3,881	6,176	5,023	1,153
Mozambique		4,895	4,895	1,767	3,129
Myanmar	8	25	33		33
Namibia		15	15	9	6
Nepal	9	(8)	1	1	
Netherlands	53	2,978	3,031	3,496	(465)
Nicaragua	36	256	291	294	(3)
Niger	119	(69)	50	411	(361)
Nigeria	286	903	1,189	702	486
Norway	(378)	385	7	1,183	(1,176)
Oman	3	6	10	5	5
Pakistan	7,327	26,159	33,486	17,379	16,107
Panama	73	(55)	18	18	
Papua New Guinea	114	(12)	101	2	99
Philippines	7,135	(2,289)	4,846	4,808	846
Republic Of Korea	(17)	3,296	3,279	3,185	94
Rwanda	176	10,177	10,353	2,868	8,285
San Tome and Principe		7	7	5	2
Senegal	646	2,885	3,531	2,767	764

SCHEDULE 3 (continued)

E/CRF/2002/AB/L.2

Customers	Balance as at 31 December 1999	Funds received & adjustments	Funds available	Funds disbursed	Balance as at 31 December 2001
Sierra Leone	328	296	626	505	120
Solomon Islands	2	0	2		2
Spain	130	399	529	147	383
Sri Lanka		201	201	155	46
Stateless	55	193	248	534	(286)
Sudan	164	179	343	296	47
Sweden	(1)	1,375	1,374	1,182	192
Switzerland	159	168	328	154	174
Syrian Arab Republic	12	(12)	378	127	251
Tajikistan	793	8,202	8,995	2,959	6,036
Tanzania, United Rep. Of	5	(5)			0
The former Yugoslav Rep. of Macedonia	19	8	27	27	852
Tunisia	1,069	541	1,610	758	258
Turkey	252	404	657	398	258
Turkmenistan	559	17,330	17,890	1,128	16,762
Uganda	3,716	(1,241)	2,475	2,613	(139)
United Kingdom	63	696	759	396	363
United States	772	3,726	4,498	2,489	2,009
Uzbekistan		20	20	18	2
Vanuatu	529	(279)	250	250	
Venezuela	(7)	5,055	5,048	673	4,376
Viet Nam	611	3,925	4,537	2,758	1,778
Yemen	21	8	30	9	20
Zambia	16	(4)	13	1	12
Zimbabwe		(191)	(191)	(191)	
Net Found in FMFINCODE	100,149	264,052	364,201	214,384	149,817
Subtotal, governmental organizations					
United Nations system					
PAO	7	3	3	3	9
IOM		24	30	21	14
United Nations, multi-agencies		297	297	283	
United Nations Secretariat	29	508	537	568	(31)
UNAIDS	1,175	4,705	5,881	3,765	2,115
UNDP	45	21	67	34	33
UNFPA	3	45	48	48	
UNOCHA	1	21	21	17	5
UNOIP	(22,115)	169,641	147,526	214,820	(66,494)
UNOPS		706	706	703	3
UNRWA		81	81	36	46
World Bank	15	(14)	2	293	(291)
WFP	85	116	201	196	5
WHO	27	734	760	520	240
Subtotal, inter-org. arrangements	(20,728)	176,889	156,161	220,507	(64,346)
Non-governmental organizations	13,090	170,900	183,990	146,768	37,122

SCHEDULE 3 (continued)

Customers	Balances as at 31 December 1999	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 2001
SUMMARY					
Customers (Government)	100,149	264,052	364,201	214,384	149,817
United Nations system	(20,728)	176,889	156,161	228,507	(64,346)
Non-governmental organizations	13,090	170,900	183,890	146,768	37,122
Net balances	92,511	611,741	704,252	581,658	122,593
Total credit balances	12,450				75,038
Total debit balances	104,961				197,631

Schedule 4

INCOME, EXPENDITURES AND ACCOUNT BALANCE RELATED TO PROCUREMENT SERVICES
FOR THE BIENNium ENDED 31 DECEMBER 2001

(In thousands of United States dollars)

Sources of funds	
Balance, 1 January 2000	2,000
Funds received	10,013
Price variance	412
Total funds available	12,425
Uses of funds	
Staff-related expenses	8,598
Transfer to miscellaneous income	1,837
Total expenditures	10,425
Balance, 31 December 2001	2,000

ANNEX I
INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE YEARS ENDED 31 DECEMBER 2000 AND 2001
(In thousands of United States dollars)

	General resources		Supplementary funds		Emergency relief & rehabilitation		Total
	2001	2000	2001	2000	2001	2000	
INCOME							
Voluntary contributions							
Governments	351,085	343,132	279,161	250,601	159,679	130,901	774,634
Less: Transfer to biennial support budget	(7,888)	(7,543)					(7,543)
	343,197	335,589	279,161	250,601	159,679	130,901	767,091
Non-governmental/private sector	2,950	2,002	147,116	123,488	69,260	54,636	219,326
Private Sector Division a/	161,085	163,294					163,294
Funds received under inter-organization arrangements		23	12,536	7,684	6,402	15,416	23,133
Other income							
Interest income	27,832	37,766					37,766
Miscellaneous income	14,007	27,704					27,704
Currency exchange adjustments	(5,537)	(11,219)	(84)	(4,323)	(54)	(2,289)	(17,831)
TOTAL INCOME	543,534	555,169	438,729	377,450	235,287	198,664	1,131,283
EXPENDITURE							
Programme assistance	379,575	360,565	403,870	342,140	228,783	182,442	885,147
Programme support	144,950	137,728					137,728
Total programme cooperation	524,525	498,293	403,870	342,140	228,783	182,442	1,022,875
Management and administration	80,766	74,127					74,127
TOTAL EXPENDITURE	605,291	572,420	403,870	342,140	228,783	182,442	1,097,802
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(61,757)	(17,251)	34,859	35,310	6,504	16,222	34,281
Write-offs/prior periods' adjustments	4,496	394	2,072	1,619	1,368	3,817	5,830
Provision for uncollectible contributions receivable							
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	(66,253)	(17,646)	32,787	33,691	5,116	12,405	28,451
Reserve balances, 1 January	28,910	29,221					29,221
(Decrease) in reserves	22	(311)					22
Fund balances, 1 January	250,007	267,652	316,447	282,756	138,883	126,399	705,257
RESERVES AND FUND BALANCES, 31 DECEMBER	212,666	278,917	349,234	316,447	143,919	138,804	734,168

Annex 2

Glossary of selected UNICEF terminology used in the report

Accounts, audited. The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

Accrual basis of accounting. The accrual basis of accounting for revenue in each financial period means that income is recognized when it is due and not when it is received. Accrual of expenditures in each financial period means that costs are recognized when obligations arise or liabilities are incurred and not when payments are made.

Asset. An asset is a resource owned by or due to the organization as a result of past events.

Budget. A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF programme support, management and administration costs, programme assistance as well as to PSD. However, the Executive Board approves an appropriation of funds only for the UNICEF support budget and the regular resources part of inter-country programmes.

Budget appropriations. The total appropriation of funds approved by the Executive Board for UNICEF programme support, management and administration costs, and programme assistance against which obligations may be incurred for those purposes up to the amount so approved.

Budget estimates. Estimates of the costs of proposed programme support, management and administration, and programme assistance prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised. Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

Cash holdings. The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, savings accounts and interest-bearing deposits.

Cash-in-transit. Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts. The aggregate of money maintained in UNICEF bank accounts, as reflected in the UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits. Funds temporarily available, over those needed for immediate requirement, held in short-term, interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash"). Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

Contributions, voluntary. Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

Contributions receivable. Contributions pledged to UNICEF but not received until a future time.

Currencies of "restricted use" for UNICEF. Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or a donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because these are fully convertible.

Earmarked. To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

Expenditures. Expenditure for a financial period is the sum of the disbursements and valid unliquidated obligations made against the appropriation/allocation of the period.

Financial periods. The operating period of the organization, covered by the financial statements, is on a biennial basis.

Financial regulations. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

Fund balance. Fund balances and reserves represent the difference between the assets and the liabilities of the organization. Consists of funds available for the implementation of programmes funded by regular resources and supplementary funds as well as funds available for the acquisition of capital assets.

Income. Income for a financial period is defined as money or money equivalent received or accrued during the financial period which increases existing net assets. UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "regular resources", "supplementary funds" and "emergency relief and rehabilitation".

Income, deferred. Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, regular resources. Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from PSD, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other. Also referred to as "miscellaneous income" for regular resources. Miscellaneous income is defined in the United Nations system as income other than (a) the value of assessed or voluntary contributions; and (b) such other income items as may be excluded under the organization's financial regulations and rules. In UNICEF, this includes income other than the value of the voluntary contributions and the net income of PSD.

Income, supplementary funds. Specific contributions for programmes approved by the UNICEF Executive Board, in addition to regular resources, which then become part of UNICEF programmes. Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for specific purposes.

Income, emergency relief and rehabilitation. Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for emergency appeals.

Inventory. The value of supplies and equipment for programmes owned by the organization, as well as PSD materials at the end of an accounting or financial period.

Liability. A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

Liquidity policy. Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between regular resources cash disbursements and cash receipts. The UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

Liquidity requirement. In order to meet UNICEF liquidity requirements, regular resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected regular resources income for the next fiscal year.

Local currency. The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

Non-expendable property. Items of property and equipment charged to the administrative budget with an individual unit cost of at least \$1,500.

Obligation. Obligations are amounts of orders placed, contracts awarded, services received and other transactions which involve a charge against the resources of the current financial period. Obligations may be maintained either for that period or until liquidated or cancelled.

Pledge. A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

Procurement services. UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see trust funds).

Rates of exchange. The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

Reserve for insurance. A reserve of \$200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. UNICEF also has a reserve for third-party liability, which has a balance as of 31 December 2001 of \$26,399.

Schedule. Explanatory or supporting analyses accompanying financial statements.

Trust funds. Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also

include financing provided by sponsors to cover the costs of Junior Professional Officers as well as those relating to projects funded by the World Bank, the Oil for Food Programme in Iraq and the Global Alliance for Vaccines and Immunization. These funds are not considered to be UNICEF income.

Specific contributions. Programme recommendations are often prepared in excess of the input available from regular resources. These recommendations are approved by the Executive Board as suitable for funding by supplementary contributions and contributions for emergency relief and rehabilitation from donors. When a contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Executive Board sessions).

Unencumbered balance. That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

Write-off. An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.